



**ALUM ROCK**

**UNION ELEMENTARY SCHOOL DISTRICT**

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**2022-23 FIRST INTERIM**

**Board Approval: December 15, 2022**

Hilaria Bauer, Ph.D  
Superintendent

## **STATEMENT ON THE BUDGET**

The 2022-23 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUSD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2022-23 school year. As ARUSD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUSD.

### **BUDGET PRIORITIES**

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three-year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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# ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

## ORGANIZATION

### FISCAL YEAR 2022-23

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating twenty-two schools – one TK-K and twelve TK-5, three TK-8, five middle schools 6-8, and one TK-8 locally funded charter school for a total population of about 8,000 students.

Board of Trustees		
<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Andrés Quintero	President	November 2026
Minh Pham	Vice President	November 2026
Corina Herrera-Lorea	Clerk	November 2024
Ernesto Bejarano	Member	November 2024
Linda Chavez	Member	November 2026

### Business Services

Hilaria Bauer, Ph.D  
Superintendent

## UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which began July 1, 2022 and ends June 30, 2023.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-Year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 12.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

# General Operating Fund

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**ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT  
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED  
MULTI-YEAR  
PROJECTION OF INCOME AND EXPENSE**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
	<b>Actuals</b>	<b>Unaudited Actuals</b>	<b>First Interim</b>	<b>Projected</b>	<b>Projected</b>
<b>BEGINNING BALANCE</b>	14,709,836	25,856,527	41,167,681	39,756,351	31,545,097
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	99,067,574	106,164,436	115,017,947	115,177,332	112,228,904
Federal Revenue	19,652,876	16,265,783	32,153,249	5,387,636	5,285,070
Lottery Revenues	1,483,083	1,605,035	1,357,788	1,299,548	1,274,690
Other State Revenues	19,571,928	23,166,282	49,143,798	24,647,574	24,427,451
Other Local Revenues	9,886,921	9,312,023	10,505,962	7,542,053	7,652,449
<b>TOTAL REVENUES</b>	<b>149,662,382</b>	<b>156,513,559</b>	<b>208,178,744</b>	<b>154,054,143</b>	<b>150,868,564</b>
<b>EXPENDITURES</b>					
Certificated Salaries	57,389,571	57,560,418	61,464,476	60,434,079	59,832,931
Classified Salaries	19,683,939	20,074,522	22,188,316	22,656,694	22,521,657
Benefits	35,126,116	36,581,689	43,023,190	42,070,034	42,340,042
Books and Supplies	6,326,861	4,966,178	33,984,994	8,157,177	7,044,643
Services & Other Oper Exp	15,890,388	19,825,283	47,146,891	28,071,505	25,664,704
Capital Outlay	222,470	1,076,169	1,350,621	444,319	444,319
Other Outgo/Excess Cost	-	40,000	70,000	70,000	70,000
Debt Service	666,022	1,035,254	666,022	666,022	-
Direct Support/Indirect Cost	(324,104)	(207,110)	(304,434)	(304,433)	(304,433)
Other Adjustments	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>134,981,263</b>	<b>140,952,403</b>	<b>209,590,076</b>	<b>162,265,397</b>	<b>157,613,863</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Deferred Maintenance Transfer Out	(500,000)	(250,000)	-	-	-
Interfund Transfers In	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(500,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INCREASE/(DECREASE)</b>	<b>14,181,119</b>	<b>15,311,156</b>	<b>(1,411,332)</b>	<b>(8,211,254)</b>	<b>(6,745,299)</b>
<b>NET BALANCE</b>	<b>28,890,955</b>	<b>41,167,683</b>	<b>39,756,349</b>	<b>31,545,097</b>	<b>24,799,798</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Non-Spendable</b>					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
<b>Restricted</b>					
Routine Repair	675,434	201,911	-	-	-
Special Education	-	1,124,337	-	-	-
Other Restricted	9,935,799	13,129,691	9,616,564	-	-
<b>Committed</b>	<b>13,283</b>	<b>459,514</b>	<b>16,500,000</b>	<b>-</b>	<b>-</b>
<b>Economic Uncertainties</b>	<b>4,049,438</b>	<b>4,228,572</b>	<b>6,287,702</b>	<b>4,867,962</b>	<b>4,728,416</b>
<b>TOTAL DESIGNATION</b>	<b>14,693,954</b>	<b>19,164,025</b>	<b>32,424,266</b>	<b>4,887,962</b>	<b>4,748,416</b>
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	<b>14,197,001</b>	<b>22,003,658</b>	<b>7,332,083</b>	<b>26,657,135</b>	<b>20,051,382</b>



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
F.T.E. SUMMARY**

2022-23 Budget											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	CSPP	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	3.400	74.800	78.200	355.550	433.750	-	-	-	-	433.750
1200 Cert Pupil Support	-	7.300	31.900	39.200	14.000	53.200	-	-	-	-	53.200
1300 Cert Supervisors	-	24.550	1.000	25.550	18.450	44.000	-	-	-	-	44.000
1900 Other Certificated	-	1.000	3.800	4.800	1.000	5.800	-	-	-	-	5.800
<b>Total Certificated</b>	-	36.250	111.500	147.750	389.000	536.750	-	-	-	-	536.750
<b>Classified</b>											
2100 Instr Aides	-	8.750	77.875	86.625	8.375	95.000	-	-	-	-	95.000
2200 Classified Support	21.500	47.750	-	69.250	62.344	131.594	-	43.251	-	-	174.845
2300 Class Supervisors and Admin	0.500	2.700	0.250	3.450	27.300	30.750	-	8.500	-	-	39.250
2400 Clerical and Office	2.500	0.750	3.500	6.750	63.875	70.625	0.250	3.000	0.250	0.750	74.875
2900 Other Classified	-	-	-	-	20.688	20.688	-	-	-	-	20.688
<b>Total Classified</b>	24.500	59.950	81.625	166.075	182.581	348.656	0.250	54.751	0.250	0.750	404.658
<b>TOTAL FTE</b>	24.500	96.200	193.125	313.825	571.581	885.406	0.250	54.751	0.250	0.750	941.408

2022-23 First Interim											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	CSPP	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	21.000	76.600	97.600	354.250	451.850	-	-	-	-	451.850
1200 Cert Pupil Support	-	7.500	32.300	39.800	14.500	54.300	-	-	-	-	54.300
1300 Cert Supervisors	-	25.250	1.000	26.250	18.750	45.000	-	-	-	-	45.000
1900 Other Certificated	-	1.000	4.700	5.700	1.000	6.700	-	-	-	-	6.700
<b>Total Certificated</b>	-	54.750	114.600	169.350	388.500	557.850	-	-	-	-	557.850
<b>Classified</b>											
2100 Instr Aides	-	9.250	78.500	87.750	9.625	97.375	-	-	-	-	97.375
2200 Classified Support	21.500	33.250	-	54.750	77.094	131.844	-	43.751	-	-	175.595
2300 Class Supervisors and Admin	0.500	3.000	5.250	8.750	29.000	37.750	-	9.500	1.000	0.750	49.000
2400 Clerical and Office	2.500	0.750	3.500	6.750	65.250	72.000	0.250	3.000	1.000	-	76.250
2900 Other Classified	-	-	-	-	21.938	21.938	-	-	-	-	21.938
<b>Total Classified</b>	24.500	46.250	87.250	158.000	202.906	360.906	0.250	56.251	2.000	0.750	420.158
<b>TOTAL FTE</b>	24.500	101.000	201.850	327.350	591.406	918.756	0.250	56.251	2.000	0.750	978.008

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
F.T.E. SUMMARY**

2023-24 Budget											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	CSPP	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	21.000	76.600	97.600	338.250	435.850	-	-	-	-	435.850
1200 Cert Pupil Support	-	7.500	32.300	39.800	14.500	54.300	-	-	-	-	54.300
1300 Cert Supervisors	-	25.250	1.000	26.250	18.750	45.000	-	-	-	-	45.000
1900 Other Certificated	-	1.000	4.700	5.700	1.000	6.700	-	-	-	-	6.700
<b>Total Certificated</b>	-	54.750	114.600	169.350	372.500	541.850	-	-	-	-	541.850
<b>Classified</b>											
2100 Instr Aides	-	9.250	78.500	87.750	9.625	97.375	-	-	-	-	97.375
2200 Classified Support	21.500	33.250	-	54.750	77.094	131.844	-	43.751	-	-	175.595
2300 Class Supervisors and Admin	0.500	3.000	5.250	8.750	29.000	37.750	-	9.500	1.000	0.750	49.000
2400 Clerical and Office	2.500	0.750	3.500	6.750	65.250	72.000	0.250	3.000	1.000	-	76.250
2900 Other Classified	-	-	-	-	21.938	21.938	-	-	-	-	21.938
<b>Total Classified</b>	24.500	46.250	87.250	158.000	202.906	360.906	0.250	56.251	2.000	0.750	420.158
<b>TOTAL FTE</b>	24.500	101.000	201.850	327.350	575.406	902.756	0.250	56.251	2.000	0.750	962.008

2024-25 Budget											
	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	CSPP	NUTRI ED	BONDS	SELF INS	FTE TOTAL
<b>Certificated</b>											
1100 Teachers	-	21.000	76.600	97.600	328.250	425.850	-	-	-	-	425.850
1200 Cert Pupil Support	-	7.500	32.300	39.800	14.500	54.300	-	-	-	-	54.300
1300 Cert Supervisors	-	25.250	1.000	26.250	18.750	45.000	-	-	-	-	45.000
1900 Other Certificated	-	1.000	4.700	5.700	1.000	6.700	-	-	-	-	6.700
<b>Total Certificated</b>	-	54.750	114.600	169.350	362.500	531.850	-	-	-	-	531.850
<b>Classified</b>											
2100 Instr Aides	-	9.250	78.500	87.750	9.625	97.375	-	-	-	-	97.375
2200 Classified Support	21.500	33.250	-	54.750	77.094	131.844	-	43.751	-	-	175.595
2300 Class Supervisors and Admin	0.500	3.000	5.250	8.750	29.000	37.750	-	9.500	1.000	0.750	49.000
2400 Clerical and Office	2.500	0.750	3.500	6.750	65.250	72.000	0.250	3.000	1.000	-	76.250
2900 Other Classified	-	-	-	-	21.938	21.938	-	-	-	-	21.938
<b>Total Classified</b>	24.500	46.250	87.250	158.000	202.906	360.906	0.250	56.251	2.000	0.750	420.158
<b>TOTAL FTE</b>	24.500	101.000	201.850	327.350	565.406	892.756	0.250	56.251	2.000	0.750	952.008

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**GENERAL OPERATING FUND**  
**BUDGET ASSUMPTIONS**  
**2022-23 First Interim**

Beginning fiscal year 2013-14, K-12 finance system is replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates a base, supplemental, and concentration grants in place of most previous existing K-12 revenues, including revenue limits and most state categorical programs. As such, Alum Rock Union Elementary School District will no longer have state revenues such as but not limited to Class Size Reduction (CSR), Economic Impact Aid (EIA), and Transportation.

FACTOR	2021-22	2022-23	2023-24	2024-25
LCFF COLA	5.07%	6.56%	5.38%	4.02%
Average LCFF Entitlement Per ADA	\$ 11,904	\$ 13,439	\$ 14,264	\$ 14,902
Funded Average Daily Attendance (Including Aptitud & COE)	8,833.84	8,467.13	7,945.15	7,382.90
LCFF Gap Funded Percentage	100.00%	100.00%	100.00%	100.00%
LCFF Funded Unduplicated Pupil % (rolling 3 year average)	82.78%	82.62%	83.56%	84.16%
CSR Class Size	24:1	24:1	24:1	24:1
Lottery Income Non - Prop 20 (unrestricted)	\$176.94/ADA	\$170/ADA	\$170/ADA	\$170/ADA
Prop-20 (Restricted)	\$81.94/ADA	\$67/ADA	\$67/ADA	\$67/ADA
Special Education State COLA (Deficit)	1.70%	6.56%	5.38%	4.02%
State Categorical Programs COLA (Deficit)	5.07%	6.56%	5.38%	4.02%
Interest Rate for 10-year Treasuries	2.08%	3.20%	2.85%	2.68%
California Consumer Price Index (CPI)	6.56%	5.75%	2.58%	2.20%
Indirect Cost Rate	7.11%	4.90%	4.90%	4.90%
CalSTRS Employer Rate	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate	22.91%	25.37%	25.20%	24.60%
Number of Parcels Taxed (extended until June 30, 2030)	21,516	21,215	21,215	21,215
Parcel Tax rate	\$ 214.10	\$ 214.10	\$ 219.62	\$ 224.46

2022-23 LCFF Entitlement Factors			
Entitlement Factors per ADA	K-3	4-6	7-8
2021-22 Base Grant	\$ 8,093	\$ 8,215	\$ 8,458
Statutory COLA at 6.56%	\$ 531	\$ 539	\$ 555
Additional LCFF Invetment of 6.28	\$ 508	\$ 516	\$ 531
2021-22 Base Grants	\$ 9,132	\$ 9,270	\$ 9,544
Adjustment Percentage (CSR)	10.4%		
Adjustment Amount	\$ 950		
2022-23 Adjusted Grant Amount	\$ 10,082	\$ 9,270	\$ 9,544

# **GENERAL FUND**

## Unrestricted Programs



**ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**GENERAL FUND - UNRESTRICTED**  
**Multi-Year**  
**Projection of Income and Expense**

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	First Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	12,478,174	18,279,722	26,711,743	30,139,787	31,545,097
<b>REVENUES</b>					
Local Control Funding Formula (LCFF)	99,067,574	106,164,436	115,017,947	115,177,332	112,228,904
Lottery Revenues	1,483,083	1,605,035	1,357,788	1,299,548	1,274,690
Other State Revenues	329,125	281,963	288,901	290,488	556,084
Parcel Tax Revenue	4,358,626	4,510,660	4,496,711	4,612,725	4,714,205
Other Local Revenues	2,629,000	1,567,179	3,487,712	2,462,542	2,471,458
<b>TOTAL REVENUES</b>	107,867,408	114,129,273	124,649,059	123,842,635	121,245,341
<b>EXPENDITURES</b>					
Certificated Salaries	43,885,637	41,799,872	43,584,612	42,857,981	45,819,818
Classified Salaries	9,187,331	11,386,943	13,889,737	14,250,306	15,153,549
Benefits	19,508,379	20,365,890	24,368,890	23,666,431	25,157,074
Books and Supplies	2,761,287	1,597,728	2,687,604	2,687,604	2,687,604
Services & Other Oper Exp	6,844,054	9,932,861	11,600,405	11,600,405	11,600,405
Capital Outlay	222,470	119,982	444,319	444,319	444,319
Other Outgo/Excess Cost	-	30,000	50,000	50,000	50,000
Debt Service	666,022	1,035,254	666,022	666,022	-
Direct Support/Indirect Cost	(2,990,658)	(3,010,192)	(4,602,841)	(3,084,184)	(2,665,750)
Other Adjustment	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	80,084,522	83,258,338	92,688,748	93,138,884	98,247,019
<b>OTHER FINANCING SOURCES/USES</b>					
Deferred Maintenance Transfer Out	(500,000)	(250,000)	-	-	-
Routine Repair & Maintenance Contribution	(4,031,238)	(4,031,238)	(4,031,238)	(4,031,238)	(4,031,238)
Special Ed Contribution	(17,450,101)	(18,157,676)	(24,501,029)	(25,267,203)	(25,712,383)
Interfund Transfers In	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	(21,981,339)	(22,438,914)	(28,532,267)	(29,298,441)	(29,743,621)
<b>INCREASE/(DECREASE)</b>	5,801,547	8,432,021	3,428,044	1,405,310	(6,745,299)
<b>NET BALANCE</b>	18,279,721	26,711,743	30,139,787	31,545,097	24,799,798
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Non-Spendable</b>					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
<b>Committed</b>	-	-	16,500,000	-	-
<b>Pre Paid</b>	13,282.68	459,514.35			
<b>Economic Uncertainties</b>	4,049,438	4,228,572	6,287,702	4,867,962	4,728,416
<b>TOTAL DESIGNATION</b>	4,082,721	4,708,086	22,807,702	4,887,962	4,748,416
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	14,197,000	22,003,657	7,332,085	26,657,135	20,051,382

Note: STRS on Behalf is reflected in Restricted MY

# GENERAL FUND

## Restricted Programs



# **Alum Rock Union Elementary School District**

## **K-8 GENERAL FUND SUMMARY RESTRICTED PROGRAMS**

### **2022-23 First Interim**

#### **COMMENTS**

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categoricals and Special Education.

**ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**GENERAL FUND - RESTRICTED**  
**Multi-Year**  
**Projection of Income and Expense**

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	First Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	2,231,662	7,576,805	14,455,938	9,616,564	-
<b>REVENUES</b>					
Federal Revenues	19,652,876	16,265,783	32,153,249	5,387,636	5,285,070
Other State Revenues	19,242,803	22,884,319	48,854,897	24,357,086	23,871,367
Other Local Revenues	2,899,295	3,234,184	2,521,539	466,786	466,786
<b>TOTAL REVENUES</b>	<b>41,794,974</b>	<b>42,384,286</b>	<b>83,529,685</b>	<b>30,211,508</b>	<b>29,623,223</b>
<b>EXPENDITURES</b>					
Certificated Salaries	13,503,934	15,760,546	17,879,864	17,576,098	14,013,113
Classified Salaries	10,496,608	8,687,579	8,298,579	8,406,388	7,368,108
Benefits	15,617,737	16,215,799	18,654,300	18,403,603	17,182,968
Books and Supplies	3,565,574	3,368,450	31,297,390	5,469,573	4,357,039
Services & Other Oper Exp	9,046,334	9,892,422	35,546,486	16,471,100	14,064,299
Capital Outlay	-	956,187	906,302	-	-
Other Outgo/Excess Cost	-	10,000	20,000	20,000	20,000
Debt Service					
Direct Support/Indirect Cost	2,666,554	2,803,082	4,298,407	2,779,751	2,361,317
Other Adjustments	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>54,896,741</b>	<b>57,694,065</b>	<b>116,901,327</b>	<b>69,126,513</b>	<b>59,366,844</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Contribution to Restricted	-	-	-	-	-
Routine Repair & Mainenance Contribution	4,031,238	4,031,238	4,031,238	4,031,238	4,031,238
Special Ed Contribution	17,450,101	18,157,676	24,501,029	25,267,203	25,712,383
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>21,481,339</b>	<b>22,188,914</b>	<b>28,532,268</b>	<b>29,298,441</b>	<b>29,743,621</b>
<b>INCREASE/(DECREASE)</b>	<b>8,379,572</b>	<b>6,879,135</b>	<b>(4,839,374)</b>	<b>(9,616,564)</b>	<b>-</b>
<b>OTHER RESTATEMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET BALANCE</b>	<b>10,611,234</b>	<b>14,455,938</b>	<b>9,616,564</b>	<b>-</b>	<b>-</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Restricted</b>					
Special Education	-	1,124,337	-	-	-
Routine Repair	675,434	201,911	-	-	-
Other Restricted	9,935,799	13,129,691	9,616,564	-	-
<b>TOTAL DESIGNATION</b>	<b>10,611,233</b>	<b>14,455,939</b>	<b>9,616,564</b>	<b>-</b>	<b>-</b>



**Alum Rock Union Elementary School District**  
**Fund 05 - Routine Repair & Maintenance**  
**Multi Year**  
**Projection of Income and Expense**

In accordance with the provision of the state of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair ensure the State School Building projects are at all times kept in good repair and working order.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Unaudited				
	Actuals	Actuals	First Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	497,072	675,434	201,911	-	-
<b>REVENUES</b>					
Other Local Revenues	0	(115,733)	115,733	0	0
<b>TOTAL REVENUES</b>	0	(115,733)	115,733	0	0
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	4,031,238	4,031,238	4,031,238	4,031,238	4,031,238
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	4,031,238	4,031,238	4,031,238	4,031,238	4,031,238
<b>TOTAL BEGINNING BALANCE     &amp; OTHER FINANCING SOURCES/USES</b>	4,528,310	4,590,939.00	4,348,882	4,031,238	4,031,238
<b>EXPENDITURES</b>					
Classified Salaries	1,689,490	1,790,361	1,942,623	1,924,576	1,962,267
Benefits	863,695	945,863	1,095,158	1,103,958	1,110,288
Books and Supplies	346,796	416,762	429,803	309,803	265,782
Services & Other Oper Exp	655,316	944,697	678,158	504,597	504,597
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	297,578	291,345	203,141	188,304	188,304
<b>TOTAL EXPENDITURES</b>	3,852,875	4,389,028	4,348,882	4,031,238	4,031,238
<b>ENDING BALANCE</b>	675,434	201,911	0	0	0

**Alum Rock Union Elementary School District**  
**Categorical - Fund 06**  
**Multi-Year**  
**Projection of Income and Expense**

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	First Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	1,734,590	9,935,799	13,129,691	9,616,564	-
<b>ADJUSTMENT TO BEGINNING BALANCE</b>		(3,034,429)			
<b>ADJUSTED BEGINNING BALANCE</b>		6,901,370			
<b>REVENUES</b>					
Federal Revenues	17,296,985	13,656,094	29,880,509	3,521,428	3,418,862
State Revenues	12,788,766	14,622,377	41,174,165	16,676,354	16,190,635
Other Local Revenues	1,593,704	1,453,184	1,683,431	466,786	466,786
<b>TOTAL REVENUES</b>	31,679,455	29,731,655	72,738,105	20,664,568	20,076,283
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm General Fund	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE     &amp; OTHER FINANCING SOURCES/USES</b>	33,414,045	36,633,025	85,867,796	30,281,132	20,076,283
<b>EXPENDITURES</b>					
Certificated Salaries	3,029,981	4,866,854	5,931,981	5,448,997	1,704,105
Classified Salaries	5,553,600	3,754,514	2,759,706	2,813,637	1,664,302
Benefits	3,770,135	3,544,184	4,027,901	3,878,853	2,576,386
Books and Supplies	3,159,559	2,863,603	29,098,258	5,051,534	3,980,640
Services & Other Oper Exp	7,206,873	6,548,982	30,793,858	11,786,912	9,288,160
Building Improvement/Equipment	-	956,187	906,302	-	-
Direct Support/Indirect Cost	758,098	969,010	2,733,226	1,301,199	862,690
Other Adjustment	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	23,478,246	23,503,334	76,251,232	30,281,132	20,076,283
<b>ENDING BALANCE</b>	9,935,799	13,129,691	9,616,564	-	-
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Educator Effectiveness	-	2,073,915	-	-	-
ELOG	-	580,255	-	-	-
ELOG Paraeducators	-	683,165	-	-	-
ESSER III	-	-	9,616,564	-	-
Lottery	1,251,191	1,062,128	-	-	-
Kitchen Infrastructure	-	366,267	-	-	-
LCSSP	921,239	564,467	-	-	-
Classified School Employees PD	63,213	63,213	-	-	-
Expanded Learning Opportunities Grant	6,347,686	6,350,945	-	-	-
SB 117 Covid-19 LEA Response	83,128	83,129	-	-	-
Other Local & Local Donations	889,956	1,154,044	-	-	-
Mathson Fire	379,386	148,163	-	-	-
<b>TOTAL DESIGNATION</b>	9,935,799	13,129,691	9,616,564	-	-
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	-	-	-	-	-

**Alum Rock Union Elementary School District**  
**SPECIAL EDUCATION - FUND 08**  
**Multi-Year**  
**Projection of Income and Expense**

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	First Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	-	-	1,124,337	-	-
<b>REVENUES</b>					
Federal Revenues	2,355,891	2,609,689	2,272,740	1,866,208	1,866,208
Other State Revenues	597,118	2,046,891	1,208,467	1,208,467	1,208,467
Other Local Revenues	209,475	10,754	3,149	-	-
<b>TOTAL REVENUES</b>	3,162,484	4,667,334	3,484,356	3,074,675	3,074,675
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Transfer of Apportionment	1,096,116	1,885,979	719,226	-	-
Transfers In - Fm General Fund	17,450,101	18,157,676	24,501,029	25,267,203	25,712,383
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	18,546,217	20,043,655	25,220,255	25,267,203	25,712,383
<b>TOTAL BEGINNING BALANCE     &amp; OTHER FINANCING SOURCES/USES</b>	21,708,701	24,710,989	29,828,948	28,341,878	28,787,058
<b>EXPENDITURES</b>					
Certificated Salaries	10,473,953	10,893,692	11,947,883	12,127,101	12,309,008
Classified Salaries	3,253,518	3,142,704	3,596,250	3,668,175	3,741,539
Benefits	5,126,988	5,510,701	7,058,976	6,948,527	7,024,029
Books and Supplies	59,219	88,085	1,769,329	108,236	110,617
Services & Other Oper Exp	1,184,145	2,398,743	4,074,470	4,179,591	4,271,542
Building Improvement/Equipment	-	-	-	-	-
Other Outgo/Excess cost	-	10,000	20,000	20,000	20,000
Direct Support/Indirect Cost	1,610,878	1,542,727	1,362,040	1,290,248	1,310,323
Transfers to Other Funds	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	21,708,701	23,586,652	29,828,948	28,341,878	28,787,058
<b>OTHER RESTATEMENTS</b>					
<b>ENDING BALANCE</b>	-	1,124,337	-	-	-
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Dispute Prevention/Resolution		37,821			
Learning Recovery Support		523,121			
Early Intervention Preschool Grant		563,395			
<b>TOTAL DESIGNATION</b>	-	1,124,337	-	-	-
<b>UNASSIGNED/UNAPPROPRIATED AMOUNT</b>	-	-	-	-	-

## **SPECIAL PURPOSE FUNDS**

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## **FUND ACCOUNTING**

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Child Development Fund is used to account for revenues received through the California State Pre-School Program to offer a comprehensive licensed pre-school program.
2. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.
3. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

**Capital Project Funds** are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.
2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.
3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

**Building Fund** exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

**Self-Insurance Fund** exists to separate monies received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

**Debt Service Funds** are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.
2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

## **SPECIAL REVENUE FUNDS**

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**Child Development Fund**

**Cafeteria Fund**

**Deferred Maintenance Fund**

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**  
**FUND 12 - CHILD DEVELOPMENT**  
**MULTI-YEAR**  
**PROJECTIONS OF INCOME AND EXPENSE**

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	First Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	-	-	-	-	-
<b>REVENUES</b>					
82xxx Federal Revenues	8,269	10,800	-	-	-
85xx State Revenues	576,326	762,560	1,402,151	940,493	940,493
86xx Local Revenues	-	517	-	-	-
<b>TOTAL REVENUES</b>	584,595	773,877	1,402,151	940,493	940,493
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>					
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	584,595	773,877	1,402,151	940,493	940,493
<b>EXPENDITURES</b>					
Certificated Salaries	-	-	2,567	2,605	2,644
Classified Salaries	-	17,032	18,733	19,107	19,489
Benefits	-	5,759	7,431	7,554	7,585
Books and Supplies	27,118	40,307	489,086	48,903	48,451
Services & Other Oper Exp	549,539	702,775	856,044	856,044	856,044
Capital Outlay	-	-	-	-	-
Other Outgo	7,938	8,004	28,290	6,280	6,280
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	584,595	773,877	1,402,151	940,493	940,493
<b>ENDING FUND BALANCE</b>	-	-	-	-	-



**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
CAFETERIA - FUND 130  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources provided by the State and Federal Assistance and monies collected from lunch programs. The funds may be expended for Cafeteria related purposes.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	First Interim	Projected	Projected
<b>BEGINNING FUND BALANCE</b>	<b>1,839,116</b>	<b>4,285,345</b>	<b>5,792,669</b>	<b>4,808,071</b>	<b>3,722,396</b>
<b>REVENUES</b>					
8220 Federal Revenue	8,075,672	7,820,749	4,664,095	4,706,534	4,624,988
8290 All Other Federal Revenue	0	5,814	0	0	0
8520 State Revenue	978,833	438,483	3,662,361	3,633,680	3,529,151
8590 All Other State Revenues (Pers on Behalf)	0	0	0	0	0
8660 Interest	17,898	26,522	10,000	10,000	10,000
8662 Net Increase/Decrease FVI	14,049	(114,530)	0	0	0
86xx Local Revenue	13,497	9,745	30,000	30,000	30,000
	<b>9,099,950</b>	<b>8,186,783</b>	<b>8,366,457</b>	<b>8,380,214</b>	<b>8,194,139</b>
<b>OTHER FINANCING SOURCES</b>					
8916 Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0	0
8916 Trnsfr In - From General Fund	0	0	0	0	0
8919 Other Auth Interfund Trans In	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>9,099,950</b>	<b>8,186,783</b>	<b>8,366,457</b>	<b>8,380,214</b>	<b>8,194,139</b>
<b>TOTAL BEGINNING FUND BALANCE, REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>10,939,066</b>	<b>12,472,128</b>	<b>14,159,125</b>	<b>13,188,285</b>	<b>11,916,535</b>
<b>EXPENDITURES</b>					
2000 Classified Salaries	2,456,232	2,337,533	3,130,876	3,188,814	3,247,910
3000 Benefits	1,496,516	1,597,390	2,228,750	2,267,526	2,292,559
4000 Books and Supplies	2,320,807	2,488,276	3,494,284	3,488,856	3,488,440
5000 Services & Other Oper Exp	49,762	57,155	171,000	171,000	171,000
6000 Capital Outlay	14,239	0	50,000	50,000	50,000
7000 Direct Support/Indirect Cost	316,166	199,105	276,143	299,694	303,796
Other Adjustment	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,653,721</b>	<b>6,679,459</b>	<b>9,351,054</b>	<b>9,465,889</b>	<b>9,553,705</b>
<b>ENDING NET FUND BALANCE</b>	<b>4,285,345</b>	<b>5,792,669</b>	<b>4,808,071</b>	<b>3,722,396</b>	<b>2,362,830</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
Revolving Cash	1,000	1,000	1,000	1,000	1,000
Stores Inventory	131,409	131,409	131,409	131,409	131,409
Designated for Equipment Replacement	25,000	25,000	25,000	25,000	25,000
Restricted	4,127,935	5,635,259	4,650,662	3,564,987	2,205,420
<b>TOTAL DESIGNATIONS</b>	<b>4,285,345</b>	<b>5,792,669</b>	<b>4,808,071</b>	<b>3,722,396</b>	<b>2,362,830</b>
<b>NET REVENUE vs EXPENDITURES</b>	<b>2,446,228</b>	<b>1,507,324</b>	<b>(984,597)</b>	<b>(1,085,675)</b>	<b>(1,359,566)</b>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 14 - DEFERRED MAINTENANCE  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Program (DMP) was subsumed in fiscal year 2013-14 with the implementation of LCFF. District Fund 14, DMP, is a special revenue fund. Per GAAP, a substantial portion of the fund's inflows must be restricted or committed revenue sources. Although there is no longer restricted revenue to record in the fund, Districts may continue to use this fund for DMP purposes.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	1st Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	717,247	922,805	879,612	0	0
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Transfers In - Fm General Fund	500,000	250,000	-	-	-
Local Revenues	7,439	(11,424)	15,913	-	-
<b>TOTAL REVENUES</b>	507,439	238,576	15,913	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In - Fm Routine Repair					
Transfers In - Fm Measure G -	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	1,224,686	1,161,381	895,525	0	0
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	110,990	12,731	-	-	-
Services & Other Oper Exp	190,891	143,767	895,525	-	-
Capital Outlay	-	125,271	-	-	-
<b>TOTAL EXPENDITURES</b>	301,881	281,769	895,525	-	-
<b>ENDING BALANCE</b>	922,805	879,612	0	0	0

# CAPITAL PROJECT FUNDS

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GO Bond-Measure G&J Funds

Capital Facilities Fund

County School Facility Fund

Special Reserve Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 21 - BUILDING FUND  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	1st Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	7,997,137	7,914,469	7,117,782	12,832,497	5,676,887
<b>REVENUES</b>					
Proceeds from the Sale of Bonds	-	-	40,000,000	-	-
All Other Financing Source	-	-	-	-	-
State Revenue (PERS)	-	-	-	-	-
Other Local Revenue **	17,632	(17,632)	-	-	-
Interest	54,321	40,741	25,000	150,000	75,000
<b>TOTAL REVENUES</b>	71,953	23,109	40,025,000	150,000	75,000
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>					
<b>TOTAL BEGINNING BALANCE &amp; REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	8,069,090	7,937,578	47,142,782	12,982,497	5,751,887
<b>EXPENDITURES</b>					
Classified Salaries	21,753	22,143	155,539	199,439	203,428
Benefits	12,410	13,258	90,108	106,172	106,740
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	120,458	634,142	4,320,099	3,000,000	2,000,000
Capital Outlay	-	150,253	18,336,902	4,000,000	3,000,000
Other Outgo	-	-	11,407,636	-	-
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	154,621	819,796	34,310,285	7,305,611	5,310,167
<b>ENDING BALANCE*</b>	7,914,469	7,117,782	12,832,497	5,676,887	441,719

\*Note: Ending balance reserved to pay debt for the Qualified School Construction Bond (QSCB). The QSCB funds were approved for the use of new building at San Antonio Elementary cSchool. QSCB funds is a U.S. debt instrument created by Section 1521 American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QSCBs allow schools to borrow at a nominal zero percent for the rehabilitation, repair, and equipping of schools. QSCB lender receives a Federal Tax credit in lieu of receiving an interest payment.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 25 - CAPITAL FACILITIES  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges \$2.24 per square foot for residential and \$0.32 per square foot for commercial/industrial construction.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	1st Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	1,760,720	1,855,353	14,780	14,780	314,780
<b>REVENUES</b>					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	320,693	113,270	300,000	300,000	300,000
<b>TOTAL REVENUES</b>	<u>320,693</u>	<u>113,270</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
<b>TOTAL BEGINNING BALANCE &amp; REVENUES</b>	<u>2,081,414</u>	<u>1,968,622</u>	<u>314,780</u>	<u>314,780</u>	<u>614,780</u>
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	226,061	1,953,842	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>226,061</u>	<u>1,953,842</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>ENDING BALANCE</b>	<u>1,855,353</u>	<u>14,780</u>	<u>314,780</u>	<u>314,780</u>	<u>614,780</u>

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 35 - COUNTY SCHOOL FACILITY  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	1st Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	136,299	6,016	(0)	(0)	(0)
<b>REVENUES</b>					
Other State Revenues	-	-	-	-	-
Other Local Revenues	8,460	(4,511)	-	-	-
Transfers In	1,800,000	-	-	-	-
<b>TOTAL REVENUES</b>	1,808,460	(4,511)	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers Out	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	1,944,759	1,506	(0)	(0)	(0)
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	1,938,743	1,506	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	1,938,743	1,506	-	-	-
<b>ENDING NET FUND BALANCE *</b>	6,016	(0)	(0)	(0)	(0)

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 40 - SPECIAL RESERVE  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	1st Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	138,094	219	(0)	(0)	(0)
<b>REVENUES</b>					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	1,308	0	-	-	-
<b>TOTAL REVENUES</b>	<u>1,308</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In	-	-	-	-	-
<b>TOTAL OTHER FIANCING SOURCES/USES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL BEGINNING BALANCE, REVENUES     &amp; OTHER FINANCING SOURCES/USES</b>	<u>139,403</u>	<u>219</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
<b>EXPENDITURES</b>					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	139,184	219	-	-	-
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	<u>139,184</u>	<u>219</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ENDING BALANCE</b>	<u>219</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>

# SELF-INSURANCE FUND





**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT  
FUND 67 - SELF-INSURED FUND  
MULTI-YEAR  
PROJECTIONS OF INCOME AND EXPENSE**

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566 ). Our Fund 67 includes both self-insured and fully insured insurance programs.

	2020-21	2021-22	2022-23	2023-24	2024-25
	Actuals	Unaudited Actuals	1st Interim	Projected	Projected
<b>BEGINNING BALANCE</b>	3,445,490	2,301,072	3,071,558	3,120,777	2,782,685
Beginning Balance Adjustment					
<b>REVENUES</b>					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	19,347,369	18,740,375	18,248,109	18,430,590	18,614,896
Transfers In	-	-	-	-	-
<b>TOTAL REVENUES</b>	19,347,369	18,740,375	18,248,109	18,430,590	18,614,896
<b>OTHER FINANCING SOURCES/USES</b>					
Transfers In					
<b>TOTAL OTHER FINANCING SOURCES/USES</b>					
<b>TOTAL BEGINNING BALANCE, REVENUES &amp; OTHER FINANCING SOURCES/USES</b>	22,792,859	21,041,447	21,319,667	21,551,368	21,397,581
<b>EXPENDITURES</b>					
Classified Salaries	71,500	74,707	76,153	77,676	79,229
Benefits	37,428	40,302	43,498	44,080	44,329
Books and Supplies	1,403	2,078	6,500	6,704	6,836
Services & Other Oper Exp	18,581,456	17,852,802	18,072,739	18,640,223	19,007,435
Capital Outlay	-	-	-	-	-
Other Outgo	1,800,000	-	-	-	-
Direct Support/Indirect Cost					
<b>TOTAL EXPENDITURES</b>	20,491,787	17,969,889	18,198,890	18,768,683	19,137,829
<b>ENDING FUND BALANCE</b>	2,301,072	3,071,558	3,120,777	2,782,685	2,259,752

# APPENDICES



## **LCFF Acronyms**

• ADA	Average Daily Attendance
• BASC	Business and Administration Steering Committee
• BGS	Base Grade Span
• BOE	Board of Education (LEAs)
• CDE	California Department of Education
• COE	County Office of Education
• CY	Current Year
• DOF	Department of Finance
• EC	Education Code
• EL	English Learners
• ERT	Economic Recovery Target
• FRPM	Free and Reduced Priced Meals
• FY	Foster Youth
• GSA	Grade Span Adjustment
• LAO	Legislative Analyst's Office
• LEA	Local Educational Agency (Districts, Charters, & COEs)
• LCAP	Local Control Accountability Plan
• LCFF	Local Control Funding Formula
• LI	Low Income
• MPP	Minimum Proportionality Percentage
• NSLP	National School Lunch Program
• NSS	Necessary Small School
• PY	Prior Year
• RL	Revenue Limit
• SACS	Standardized Account Code Structure
• SBE	State Board of Education
• SDC	Special Day Class
• SED	Socioeconomically Disadvantaged
• TIIBG	Targeted Instructional Improvement Block Grant

# Glossary of Common School Finance Terms

**ADA** Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

**AB 1200** Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

**Accrual Basis Accounting** An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad valorem Taxes** Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

**Appropriation For Contingencies** That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

**Assessed Valuation (also, Assessed Value)** The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

**Attendance Reports** Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** See Revenue Limit.

**Basic Aid** The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** See Maintenance Assessment Districts.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS** California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST** The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

**Certificated Personnel** School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

**Chapter 1** Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

**Chapter 2** Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Classified Personnel** School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class Size Penalties** The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

**Concurrently Enrolled Pupils** Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

**Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

**Criteria and Standards** Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

**Declining Enrollment Adjustment** A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

**Economic Impact Aid (EIA)** State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

**Encroachment** The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**Equalization Aid** The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

**ERAF** Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

**Factfinding** The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

**Gifted and Talented Education (GATE)** A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

**Implicit Price Deflator** See Cost-of-Living Adjustment.

**Indirect Expense and Overhead** Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

**Individualized Education Program (IEP)** A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

**Least Restrictive Environment** Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

**Leveling Down** Lowering the revenue level of high revenue districts to promote revenue equity among school districts.

**Leveling Up** Raising the revenue level of low revenue districts to promote revenue equity among school districts.

**Mandated Costs** School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.



**Maintenance Assessment Districts** A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** See Proposition 98.

**Miscellaneous Funds** Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

**Necessary Small School** An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

**Parcel Tax** A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

**PERB** Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

**Permissive Override Tax** Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS** Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

**PL81-874** A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

**PL94-142** Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

**Proposition 98** An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Reduction-in-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves** Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

**ROC/P** Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

**SB 813** Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

**Secured Roll** That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

**Squeeze Formula** The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

**Subventions** The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

**Sunset** The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** See Proposition 98.

**Unduplicated Count** The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** That portion of assessed property that is movable, such as boats, planes, etc.

**Waivers** Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

## Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

### A

Acronym	Description
AB	Assembly Bill
ACE	<u>American Council on Education</u> (Outside Source)
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	<u>Association of California School Administrators</u> (Outside Source)
ACT	<u>American College Testing</u> (Outside Source)
ADA	<u>Americans with Disabilities Act</u> (Outside Source)
ADA	average daily attendance
ADAD	<u>Assessment Development and Administration Division</u>
AID	<u>Audits and Investigations Division</u>
AIDS	acquired immune deficiency syndrome
AIECE	<u>American Indian Early Childhood Education</u>
AMAOs	Annual Measurable Achievement Objectives
AMARD	<u>Analysis, Measurement, and Accountability Reporting Division</u>
AP	<u>Advanced Placement</u>
API	<u>Academic Performance Index</u>
APR	<u>Accountability Progress Reporting</u>
ASAM	<u>Alternative Schools Accountability Model</u>
ASD	<u>After School Division</u>
ASES	<u>After School Education and Safety Program</u>
ASRA	<u>Administrative Support and Regulations Adoption</u>
AVID	<u>Advancement Via Individual Determination</u>
AYP	<u>Adequate Yearly Progress</u>

## B

Acronym	Description
BPPVE	<u>Bureau for Private Postsecondary and Vocational Education</u> (Outside Source)
BTSA	<u>Beginning Teacher Support and Assessment</u> (Outside Source)
BTPP	<u>Bilingual Teacher Training Program</u>

## C

Acronym	Description
C.A.S.H.	<u>Coalition for Adequate School Housing</u> (Outside Source)
CAASFEP	<u>California Association of Administrators of State and Federal Education Programs</u> (Outside Source)
CABE	<u>California Association of Bilingual Education</u> (Outside Source)
CACE	<u>California Association for Compensatory Education</u> (Outside Source)
CACFP	<u>Child and Adult Care Food Program</u>
CADS	<u>Consolidated Application Data System</u>
CAHSEE	<u>California High School Exit Examination</u>
Cal-SAFE	<u>California School Age Families Education</u>
CALPADS	<u>California Longitudinal Pupil Achievement Data System</u>
CalSTRS	<u>California State Teachers' Retirement System</u> (Outside Source)
CALTIDES	<u>California Longitudinal Teacher Integrated Data Education System</u>
CaWORKS	<u>California Work Opportunity and Responsibility to Kids</u>
CaMSP	<u>California Mathematics and Science Partnership</u>
CAPA	<u>California Alternate Performance Assessment</u>
CASBO	<u>California Association of School Business Officials</u> (Outside Source)
CASEMIS	California Special Education Management Information System
CAT/6	California Achievement Tests, Sixth Edition
CBE	<u>competency-based education</u>
CBEDS	<u>California Basic Educational Data System</u>
CBEST	<u>California Basic Educational Skills Test</u> (Outside Source)
CBET	<u>community-based English tutoring</u>
CBR	<u>California Business Roundtable</u> (Outside Source)
CCAE	<u>California Council for Adult Education</u>
CCC	<u>California Community Colleges</u> (Outside Source)
CCDA	<u>California Career Development Association</u>
CCDAA	<u>California Child Development Administrators Association</u>
CCDBG	<u>Child Care and Development Block Grant</u>
CCDF	Child Care and Development Fund
CCEI	<u>California Counsel of Electronics Instructors</u>

CCFRF	<u>Child Care Facilities Revolving Fund</u>
CCIS	California Consortium for Independent Study
CCLDHN	<u>California Conference of Local Health Department Nutritionists</u> (Outside Source)
CCR	<u>coordinated compliance review</u>
CCR	<u>California Code of Regulations</u>
CCSESA	<u>California County Superintendents Educational Services Association</u> (Outside Source)
CCSS	<u>Common Core State Standards</u>
CCSSO	<u>Council of Chief State School Officers</u> (Outside Source)
CCTD	<u>Career and College Transition Division</u>
CD	<u>Communications Division</u>
CDC	<u>Centers for Disease Control and Prevention</u> (Outside Source)
CDD	<u>Child Development Division</u>
CDE	<u>California Department of Education</u>
CDFS	Child Development Fiscal Services
CDHS	<u>California Department of Health Services</u> (Outside Source)
CDPAC	<u>Child Development Policy Advisory Committee</u>
CDS	<u>Community Day Schools</u>
CDS	<u>county/district/school code</u>
CDSMC	Curriculum Development and Supplemental Materials Commission
CDTC	<u>California Drafting Technology Consortium</u>
CEEB	<u>College Entrance Examination Board</u> (Outside Source)
CELDT	<u>California English Language Development Test</u>
CFR	<u>Code of Federal Regulations</u>
CFT	<u>California Federation of Teachers</u> (Outside Source)
CHADD	<u>Children and Adults with Attention-Deficit/Hyperactivity Disorder</u> (Outside Source)
CHDP	Children's Health and Disability Prevention
Children Now	<u>Children Now</u> (Outside Source)
CHKRC	<u>California Healthy Kids Resource Center</u> (Outside Source)
CHKS	<u>California Healthy Kids Survey</u>
CHSA	<u>California Head Start Association</u>
CHSPE	<u>California High School Proficiency Examination</u>
CHSSCO	<u>California Head Start-State Collaboration Office</u>
CIF	<u>California Interscholastic Federation</u> (Outside Source)
CITEA	<u>California Industrial and Technology Education Association</u>
CLAD	<u>Crosscultural, Language, and Academic Development</u> (Outside Source)
CLHS	<u>California League of High Schools</u> (Outside Source)

CLLS	<u>California Library Literacy Services (Outside Source)</u>
CLMS	<u>California League of Middle Schools</u>
CLRN	<u>California Learning Resource Network</u>
CMA	<u>California Modified Assessment</u>
CMAS	<u>California Multiple Award Schedule</u>
CMD	<u>Clearinghouse for Multilingual Documents</u>
CMR	<u>contract monitoring review</u>
CNAC	<u>Child Nutrition Advisory Council</u>
CNIPS	<u>Child Nutrition Information Payment System</u>
COABE	<u>Commission on Adult Basic Education (Outside Source)</u>
COCCC	<u>Chancellor's Office of the California Community Colleges</u>
COE	county office of education
COICC	California Occupational Information Coordinating Committee
CPA	<u>California Partnership Academies</u>
CPCM	<u>Categorical Programs Complaints Management</u>
CPDI	<u>California Professional Development Institutes (Governor's Institutes)</u>
CPEC	<u>California Postsecondary Education Commission (Outside Source)</u>
CPPP	<u>College Preparation Partnership Program</u>
CPS	Child Protection Services
CRESST	<u>Center for Research on Evaluation, Standards, and Student Testing</u>
CRL	<u>California Reading List</u>
CRLP	<u>California Reading and Literacy Project</u>
CRP	<u>Content Review Panel</u>
CSAM	<u>California School Accounting Manual</u>
CSB	<u>California School for the Blind</u>
CSBA	<u>California School Boards Association (Outside Source)</u>
CSD	<u>California School for the Deaf</u>
CSD	<u>Charter Schools Division</u>
CSEA	<u>California School Employees Association (Outside Source)</u>
CSEA	<u>California State Employees Association (Outside Source)</u>
CSECC	<u>California State Employees Charitable Campaign (Outside Source)</u>
CSEY	<u>Classified School Employee of the Year</u>
CSFP	<u>Commodity Supplemental Food Program</u>
CSFSA	<u>California Schools Food Service Association</u>
CSIS	<u>California School Information Services</u>
CSLA	California School Library Association
CSMP	<u>California Subject Matter Projects</u>
CSMT	<u>Clearinghouse for Specialized Media and Translations</u>



CSNO	<u>California School Nurses Organization</u> (Outside Source)
CSPD	<u>Comprehensive System of Personnel Development</u>
CSR	Comprehensive School Reform
CSRP	<u>California School Recognition Program</u>
CSS	<u>Comprehensive Student Support</u>
CSSA	California Safe Schools Assessment
CSSAED	<u>Coordinated Student Support and Adult Education Division</u>
CST	<u>California Standards Tests</u>
CSU	<u>California State University</u> (Outside Source)
CTA	<u>California Teachers Association</u> (Outside Source)
CTAP	<u>California Technology Assistance Project</u>
CTC	<u>California Transportation Commission</u> (Outside Source)
CTC	<u>Commission on Teacher Credentialing</u> (Outside Source)
CTE	<u>career technical education</u>
CTEI	Comprehensive Teacher Education Institute
CYA	<u>California Youth Authority</u> (Outside Source)

## D

Acronym	Description
DAC	District Advisory Committee
DAIT	<u>District Assistance and Intervention Team</u>
DEAM	<u>Department of Education Administrative Manual</u>
DGS	<u>Department of General Services</u> (Outside Source)
DOF	<u>Department of Finance</u> (Outside Source)
DOL	<u>U.S. Department of Labor</u> (Outside Source)
DPA	<u>Department of Personnel Administration</u> (Outside Source)
DSIB	<u>District, School, and Innovation Support Branch</u>
DSS	<u>Department of Social Services</u> (Outside Source)

## E

Acronym	Description
EAP	<u>Early Assessment Program</u>
EC	<u>Education Code</u> (Outside Source)
ED	<u>U.S. Department of Education</u> (Outside Source)
EDGAR	<u>Education Department General Administrative Regulations</u> (Outside Source)
EDMD	<u>Educational Data Management Division</u>
EETT	<u>Enhancing Education Through Technology</u>
EIA	<u>Economic Impact Aid</u>
EL	<u>English learner</u>

ELA	English-language arts
ELAP	<u>English Language Acquisition Program</u>
ELD	English-language development
ELSD	<u>English Learner Support Division</u>
ESEA	<u>Elementary and Secondary Education Act of 1965</u> (Outside Source)
ETS	<u>Educational Testing Service</u> (Outside Source)

## F

Acronym	Description
FAQ	<u>frequently asked question</u>
FASD	<u>Fiscal and Administrative Services Division</u>
FERPA	<u>Family Educational Rights and Privacy Act</u> (Outside Source)
FFA	<u>Future Farmers of America</u> (Outside Source)
FPD	<u>Fiscal Policy Division</u>
FTE	full-time equivalent
FY	fiscal year
FYS	<u>Foster Youth Services</u>

## G

Acronym	Description
GAD	<u>Government Affairs Division</u>
GATE	<u>Gifted and Talented Education</u>
GED	<u>General Educational Development Test</u>
GPA	grade point average
GSE	<u>Golden State Examination</u>
GSSMD	<u>Golden State Seal Merit Diploma</u>

## H

Acronym	Description
HCE	<u>Health Careers Education</u>
HECT	<u>Home Economics Careers and Technology</u>
HIV	human immunodeficiency virus
HOUSSE	<u>High Objective Uniform State Standard of Evaluation</u> (Outside Source)
HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

## I

Acronym	Description
IAD	<u>Improvement and Accountability Division</u>
IASA	<u>Improving America's Schools Act of 1994</u> (Outside Source)
IDEA	<u>Individuals with Disabilities Education Act</u> (Outside Source)
IEP	individualized education program
IFSP	individualized family service plan
II/USP	Immediate Intervention/Underperforming Schools Program
ILSB	<u>Instruction and Learning Support Branch</u>
IS	<u>independent study</u>

## J

Acronym	Description
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## K

Acronym	Description
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## L

Acronym	Description
LAC	<u>Legal, Audits, and Compliance Branch</u>
LC	<u>Language Census</u>
LD	<u>Legal Division</u>
LEA	local educational agency
LEP	limited English-proficient
LPCs	<u>Local Child Care and Development Planning Councils</u>
LRDC	<u>Learning Resources Display Centers</u>

## M

Acronym	Description
MOU	<u>Memorandum of Understanding</u>
MTYRE	<u>multitrack year-round education</u>

## N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	<u>National Assessment of Educational Progress</u>
NASBE	<u>National Association of State Boards of Education</u> (Outside Source)
NASSP	<u>National Association of Secondary School Principals</u> (Outside Source)
NASTA	National Association of State Textbook Administrators

NASW	<u>National Association of School Social Workers</u> (Outside Source)
NBCT	<u>National Board Certified Teacher</u>
NBPTS	<u>National Board for Professional Teaching Standards</u>
NCBE	National Clearinghouse for Bilingual Education
NCDA	<u>National Career Development Association</u>
NCEE	<u>National Center on Education and the Economy</u> (Outside Source)
NCES	<u>National Center for Education Statistics</u> (Outside Source)
NCHSTE	<u>National Consortium on Health Science and Technology Education</u>
NCLB	<u>No Child Left Behind Act of 2001</u>
NCSL	<u>National Conference of State Legislatures</u>
NCTE	<u>National Council of Teachers of English</u>
NCTM	<u>National Council of Teachers of Mathematics</u>
NEA	<u>National Education Association</u> (Outside Source)
NET	<u>Nutrition Education and Training</u>
NGSS	<u>Next Generation Science Standards</u> (Outside Source)
NGSS	<u>Next Generation Science Standards</u> (Outside Source)
NPR	national percentile rank
NSBA	<u>National School Boards Association</u> (Outside Source)
NSD	<u>Nutrition Services Division</u>

## O

Acronym	Description
OCR	<u>Office for Civil Rights</u> (Outside Source)
OEO	<u>Office of Equal Opportunity</u>
OSE	<u>Office of the Secretary of Education</u> (Outside Source)
OSHA	<u>Occupational Safety and Health Administration</u> (Outside Source)

## P

Acronym	Description
PAR	<u>Peer Assistance and Review program for teachers</u>
PASR	Principal Apportionment System Rewrite
PBDMI	Performance Based Data Management Initiative
PCA	Program Cost Account
PD	<u>P-16 Division</u>
PDF	Portable Document Format
PERS	Public Employees Retirement System
PFT	<u>Physical Fitness Testing</u>
PI	<u>Program Improvement</u>
PL	Public Law

PLSD	<u>Professional Learning Support Division</u>
PMP	<u>Pregnant Minors Program</u>
PPIB	<u>P-16 Policy and Information Branch</u>
PPR	<u>Pupil Promotion and Retention</u>
PQR	<u>program quality review</u>
PSAA	<u>Public Schools Accountability Act</u>
PSAT	<u>Preliminary Scholastic Achievement Test</u> (Outside Source)
PSD	<u>Personnel Services Division</u>
PTA	<u>Parent Teacher Association (State)</u> (Outside Source)
PTA	<u>Parent Teacher Association (National)</u> (Outside Source)

## Q

Acronym	Description
QAP	<u>quality assurance process</u>
QEIA	<u>Quality Education Investment Act of 2006</u>

## R

Acronym	Description
RDA	Recommended Daily Allowance
RFA	Request for Applications
RFEP	<u>reclassified to fluent English proficient</u>
RFP	Request for Proposals
RLA	<u>Reading/Language Arts</u>
ROCP	<u>Regional Occupational Centers and Programs</u>

## S

Acronym	Description
S4	<u>Statewide System of School Support</u>
SACS	<u>standardized account code structure</u>
SAFTIB	<u>Services for Administration, Finance, Technology, and Infrastructure Branch</u>
SAP	<u>Student Assistance Program</u>
SAPID	<u>School Age Parenting and Infant Development</u>
SARB	<u>School Attendance Review Board</u>
SARC	School Accountability Report Card
SAT	<u>Scholastic Achievement Test</u>
SAT-9	Stanford Achievement Test, Ninth Edition (Stanford 9)
SB	Senate Bill
SBCP	School-Based Coordinated Program

SBE	<u>State Board of Education</u>
SBP	<u>School Breakfast Program</u>
SCANS	<u>Secretary's Commission on Achieving Necessary Skills</u>
SCASS	<u>Southern California Association of Science Supervisors</u>
SCASS	<u>State Collaborative on Assessment and Student Standards-Health Education Assessment Project</u> (Outside Source)
SCCAC	<u>Southern California Comprehensive Assistance Center</u>
SCE	State Compensatory Education
SCFIRD	<u>Standards, Curriculum Frameworks, and Instructional Resources Division</u>
SCO	State Controller's Office
SCOE	Sacramento County Office of Education
SCORE	<u>Schools of California Online Resources for Education</u>
SCR	Senate Concurrent Resolution
SCS	Superintendent's Correspondence System
SDAIE	<u>specially designed academic instruction in English</u>
SDC	<u>special day class</u>
SDFSC	<u>Safe and Drug Free Schools and Communities</u>
SEA	state educational agency
SED	severely emotionally disturbed
SED	<u>Special Education Division</u>
SED	socioeconomically disadvantaged
SED	<u>Socioeconomically Disadvantaged</u>
SEECAP	Special Education Early Childhood Administrators Project
SEEDS	Supporting Early Education Delivery Systems
SEIDs	<u>Statewide Educator Identifiers</u>
SELPA	special education local plan area
SES	<u>Supplemental Educational Services</u> (Outside Source)
SETA	<u>Sacramento Employment and Training Agency</u> (Outside Source)
SETS	<u>Statewide Education Technology Services</u>
SFSD	<u>School Fiscal Services Division</u>
SFSP	<u>Summer Food Service Program</u>
SFTSD	<u>School Facilities and Transportation Services Division</u>
SHAPE	<u>Shaping Health As Partners in Education</u>
SHC	School Health Connections
SIG	<u>School Improvement Grant</u>
SIO	<u>Superintendent's Initiatives Office</u>
SkillsUSA	<u>SkillsUSA</u>
SNA	<u>School Nutrition Association</u> (Outside Source)
SNE	<u>Society for Nutrition Education</u> (Outside Source)

SNOR	<u>Student National Origin Report</u>
SNP	<u>School Nutrition Program</u>
SPAC	<u>State Parent Advisory Council</u>
SPB	<u>State Personnel Board</u> (Outside Source)
SSID	<u>Statewide Student Identifier</u>
SSPI	<u>State Superintendent of Public Instruction</u>
SSSSB	<u>Student Support and Special Services Branch</u>
STAR	<u>Standardized Testing and Reporting Program</u>
STDs	<u>Sexually Transmitted Diseases</u> (Outside Source)
STEM	<u>Science, Technology, Engineering, and Mathematics</u>
STS	<u>Standards-based tests in Spanish</u>
SWP	<u>Schoolwide programs</u>

## T

Acronym	Description
T5	Title 5, California Code of Regulations
TEROC	<u>Tobacco Education and Research Oversight Committee</u> (Outside Source)
TICAL	<u>Technology Information Center for Administrative Leadership</u>
TSD	<u>Technology Services Division</u>
TUPE	<u>Tobacco-Use Prevention Education</u>
TWBI	<u>Two-Way Bilingual Immersion</u>

## U

Acronym	Description
UC	<u>University of California</u> (Outside Source)
UCOP	<u>University of California Office of the President</u> (Outside Source)
UCP	<u>Uniform Complaint Procedures</u>
USDA	<u>U.S. Department of Agriculture</u> (Outside Source)

## V

Acronym	Description
VAPA	<u>Visual and Performing Arts</u>
VE	<u>Visiting Educator</u>

## W

Acronym	Description
WASC	<u>Western Association of Schools and Colleges</u> (Outside Source)
WEE	<u>Work Experience Education</u>
WestEd	<u>WestEd</u> (Outside Source)
WIC	<u>Women, Infants, and Children</u> (Outside Source)

## X, Y, Z

Acronym	Description
YOA	<u>Year of Appropriation</u> (Outside Source)
YOB	<u>Year of Budget</u> (Outside Source)
YOC	<u>Year of Completion</u> (Outside Source)
YRBS	<u>Youth Risk Behavior Survey</u> (Outside Source)
YRBSS	<u>Youth Risk Behavior Surveillance System</u> (Outside Source)
YRE	<u>year-round education</u>



# STATE REPORTS



G = General  
Ledger Data; S =  
Supplemental  
Data

		Data Supplied For:			
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass- Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease- Purchase Fund				
35I	County School Facilities Fund				

40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS

SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 15, 2022 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Efrain Robles Telephone: (408) 928-6839  
Title: Fiscal Director E-mail: efrain.robles@arusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X

First Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2022-23

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

**FORM A**

**Average Daily Attendance**

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	8,067.63	8,013.64	6,919.49	8,013.64	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	8,067.63	8,013.64	6,919.49	8,013.64	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	44.21	46.43	41.09	46.43	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	44.21	46.43	41.09	46.43	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	8,111.84	8,060.07	6,960.58	8,060.07	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	393.18	407.06	407.06	407.06	0.00	0.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	393.18	407.06	407.06	407.06	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	393.18	407.06	407.06	407.06	0.00	0.0%

**FORM 01**

**General Fund Unrestricted & Restricted**

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	108,690,971.00	115,017,947.00	29,270,674.76	115,017,947.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,620,925.00	1,646,689.00	275,919.29	1,646,689.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,321,522.00	7,984,423.25	1,526,748.08	7,984,423.25	0.00	0.0%
5) TOTAL, REVENUES			124,633,418.00	124,649,059.25	31,073,342.13	124,649,059.25		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	43,940,071.75	43,584,612.11	11,597,085.91	43,584,612.11	0.00	0.0%
2) Classified Salaries		2000-2999	12,505,146.19	13,889,737.37	4,062,957.84	13,889,737.37	0.00	0.0%
3) Employee Benefits		3000-3999	23,591,525.84	24,368,890.06	5,797,445.96	24,368,890.06	0.00	0.0%
4) Books and Supplies		4000-4999	2,510,761.92	2,687,604.34	518,503.63	2,687,604.34	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,732,326.03	11,600,404.95	3,144,085.25	11,600,404.95	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	444,319.05	268,408.14	444,319.05	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	716,022.00	716,022.00	696,022.00	716,022.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,420,900.35)	(4,602,840.76)	(28,732.00)	(4,602,840.76)	0.00	0.0%
9) TOTAL, EXPENDITURES			91,874,953.38	92,688,749.12	26,055,776.73	92,688,749.12		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			32,758,464.62	31,960,310.13	5,017,565.40	31,960,310.13		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,697,239.92)	(28,532,266.73)	0.00	(28,532,266.73)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,697,239.92)	(28,532,266.73)	0.00	(28,532,266.73)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,061,224.70	3,428,043.40	5,017,565.40	3,428,043.40		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,711,742.92	26,711,742.92		26,711,742.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,711,742.92	26,711,742.92		26,711,742.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,711,742.92	26,711,742.92		26,711,742.92		
2) Ending Balance, June 30 (E + F1e)			30,772,967.62	30,139,786.32		30,139,786.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	16,500,000.00		16,500,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,513,431.45	6,287,702.50		6,287,702.50		
Unassigned/Unappropriated Amount		9790	26,239,536.17	7,332,083.82		7,332,083.82		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	68,937,284.00	71,435,181.00	21,183,988.00	71,435,181.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,228,169.00	21,383,706.00	5,591,436.00	21,383,706.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	99,000.00	103,390.00	0.00	103,390.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,003,000.00	30,113,201.00	0.00	30,113,201.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,613,000.00	1,656,654.00	1,639,921.78	1,656,654.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,519,000.00	4,677,644.00	2,495,683.98	4,677,644.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,883,000.00)	(7,827,224.00)	0.00	(7,827,224.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			114,516,453.00	121,542,552.00	30,911,029.76	121,542,552.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,825,482.00)	(6,524,605.00)	(1,640,355.00)	(6,524,605.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,690,971.00	115,017,947.00	29,270,674.76	115,017,947.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	12,074,910.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	262,028.00	260,776.00	0.00	260,776.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,255,862.00	1,357,788.00	275,919.29	1,357,788.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	28,125.00	28,125.00	0.00	28,125.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,620,925.00</b>	<b>1,646,689.00</b>	<b>275,919.29</b>	<b>1,646,689.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	4,496,711.00	(1,284.60)	4,496,711.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,997,417.00	2,104,176.00	452,546.08	2,104,176.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,056,360.25	1,056,360.25	1,056,360.25	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	204,105.00	207,176.00	19,126.35	207,176.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,321,522.00	7,984,423.25	1,526,748.08	7,984,423.25	0.00	0.0%
TOTAL, REVENUES			124,633,418.00	124,649,059.25	31,073,342.13	124,649,059.25	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	39,253,822.00	38,774,072.80	10,218,294.76	38,774,072.80	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,425,572.50	1,469,264.50	359,549.91	1,469,264.50	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,141,243.25	3,221,840.81	986,668.35	3,221,840.81	0.00	0.0%
Other Certificated Salaries		1900	119,434.00	119,434.00	32,572.89	119,434.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,940,071.75	43,584,612.11	11,597,085.91	43,584,612.11	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	362,278.54	362,048.89	101,855.61	362,048.89	0.00	0.0%
Classified Support Salaries		2200	3,629,211.01	4,844,719.23	1,433,546.94	4,844,719.23	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,789,352.35	2,821,622.27	884,885.40	2,821,622.27	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,412,279.69	4,533,579.51	1,353,163.41	4,533,579.51	0.00	0.0%
Other Classified Salaries		2900	1,312,024.60	1,327,767.47	289,506.48	1,327,767.47	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,505,146.19	13,889,737.37	4,062,957.84	13,889,737.37	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,217,838.47	8,129,734.83	2,129,304.25	8,129,734.83	0.00	0.0%
PERS		3201-3202	3,339,822.73	3,710,575.15	1,022,757.60	3,710,575.15	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,641,457.83	1,738,746.87	482,402.47	1,738,746.87	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,367,292.11	8,735,007.50	1,610,615.77	8,735,007.50	0.00	0.0%
Unemployment Insurance		3501-3502	282,191.41	286,172.80	76,707.68	286,172.80	0.00	0.0%
Workers' Compensation		3601-3602	1,742,923.29	1,768,652.91	475,010.00	1,768,652.91	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	648.19	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,591,525.84	24,368,890.06	5,797,445.96	24,368,890.06	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,310,131.92	2,432,396.71	505,620.49	2,432,396.71	0.00	0.0%
Noncapitalized Equipment		4400	200,630.00	255,207.63	12,883.14	255,207.63	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,510,761.92	2,687,604.34	518,503.63	2,687,604.34	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	169,263.00	178,305.84	24,368.12	178,305.84	0.00	0.0%
Dues and Memberships		5300	49,025.00	58,235.00	41,915.33	58,235.00	0.00	0.0%
Insurance		5400-5450	986,128.00	986,128.00	47,358.50	986,128.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,149,648.07	3,856,035.07	1,058,926.88	3,856,035.07	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	345,845.84	409,032.80	32,321.64	409,032.80	0.00	0.0%
Transfers of Direct Costs		5710	(3,600.00)	(5,693.14)	(1,576.58)	(5,693.14)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(4,800.00)	(89.85)	(4,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,683,566.12	5,766,711.38	1,877,971.95	5,766,711.38	0.00	0.0%
Communications		5900	357,450.00	356,450.00	62,889.26	356,450.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,732,326.03	11,600,404.95	3,144,085.25	11,600,404.95	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	200,000.00	344,319.05	268,408.14	344,319.05	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	444,319.05	268,408.14	444,319.05	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	30,000.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	666,022.00	666,022.00	666,022.00	666,022.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			716,022.00	716,022.00	696,022.00	716,022.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,136,334.89)	(4,298,407.30)	(28,732.00)	(4,298,407.30)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(284,565.46)	(304,433.46)	0.00	(304,433.46)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,420,900.35)	(4,602,840.76)	(28,732.00)	(4,602,840.76)	0.00	0.0%
TOTAL, EXPENDITURES			91,874,953.38	92,688,749.12	26,055,776.73	92,688,749.12	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(28,697,239.92)	(28,532,266.73)	0.00	(28,532,266.73)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,697,239.92)	(28,532,266.73)	0.00	(28,532,266.73)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,697,239.92)	(28,532,266.73)	0.00	(28,532,266.73)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,551,857.00	32,153,249.15	3,751,958.53	32,153,249.15	0.00	0.0%
3) Other State Revenue		8300-8599	11,100,277.00	48,854,896.86	6,744,168.35	48,854,896.86	0.00	0.0%
4) Other Local Revenue		8600-8799	1,241,978.00	2,521,539.33	414,187.76	2,521,539.33	0.00	0.0%
5) TOTAL, REVENUES			37,894,112.00	83,529,685.34	10,910,314.64	83,529,685.34		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	17,292,670.37	17,879,864.27	4,959,958.67	17,879,864.27	0.00	0.0%
2) Classified Salaries		2000-2999	10,216,633.69	8,298,579.13	2,303,394.98	8,298,579.13	0.00	0.0%
3) Employee Benefits		3000-3999	19,273,884.29	18,654,299.28	2,866,164.86	18,654,299.28	0.00	0.0%
4) Books and Supplies		4000-4999	2,053,369.81	31,297,390.54	1,450,788.56	31,297,390.54	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,579,867.46	35,546,485.11	3,144,904.85	35,546,485.11	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	906,302.29	83,137.71	906,302.29	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,136,334.89	4,298,407.30	28,732.00	4,298,407.30	0.00	0.0%
9) TOTAL, EXPENDITURES			58,572,760.51	116,901,327.92	14,837,081.63	116,901,327.92		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,678,648.51)	(33,371,642.58)	(3,926,766.99)	(33,371,642.58)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	28,697,239.92	28,532,266.73	0.00	28,532,266.73	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,697,239.92	28,532,266.73	0.00	28,532,266.73		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,018,591.41	(4,839,375.85)	(3,926,766.99)	(4,839,375.85)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,455,939.96	14,455,939.96		14,455,939.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,455,939.96	14,455,939.96		14,455,939.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,455,939.96	14,455,939.96		14,455,939.96		
2) Ending Balance, June 30 (E + F1e)			22,474,531.37	9,616,564.11		9,616,564.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	23,200,545.64	9,616,564.50		9,616,564.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(726,014.27)	(.39)		(.39)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,672,818.00	1,672,818.00	0.00	1,672,818.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	189,687.00	599,921.89	0.00	599,921.89	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,495,029.00	3,336,110.48	222,214.48	3,336,110.48	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	329,148.00	430,313.36	28,917.36	430,313.36	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	393,597.00	620,306.79	0.00	620,306.79	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	214,790.00	213,995.87	18,594.87	213,995.87	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,256,788.00	25,279,782.76	3,482,231.82	25,279,782.76	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,551,857.00	32,153,249.15	3,751,958.53	32,153,249.15	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	500,804.00	500,804.00	38,282.77	500,804.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,511,987.00	4,125,507.06	253,933.96	4,125,507.06	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,087,486.00	44,228,585.80	6,451,951.62	44,228,585.80	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,100,277.00	48,854,896.86	6,744,168.35	48,854,896.86	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	3,149.18	3,149.18	3,149.18	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	115,733.47	115,733.47	115,733.47	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	789,838.00	1,683,430.68	211,391.11	1,683,430.68	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	452,140.00	719,226.00	83,914.00	719,226.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,241,978.00	2,521,539.33	414,187.76	2,521,539.33	0.00	0.0%
TOTAL, REVENUES			37,894,112.00	83,529,685.34	10,910,314.64	83,529,685.34	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,475,396.84	9,209,420.16	2,410,958.75	9,209,420.16	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,341,231.50	4,208,630.28	1,131,498.76	4,208,630.28	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,952,295.03	3,887,446.45	1,286,158.42	3,887,446.45	0.00	0.0%
Other Certificated Salaries		1900	523,747.00	574,367.38	131,342.74	574,367.38	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,292,670.37	17,879,864.27	4,959,958.67	17,879,864.27	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,091,194.65	3,289,212.62	762,675.56	3,289,212.62	0.00	0.0%
Classified Support Salaries		2200	5,251,017.08	3,813,130.89	1,137,451.20	3,813,130.89	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	361,738.40	680,163.73	234,508.00	680,163.73	0.00	0.0%
Clerical, Technical and Office Salaries		2400	497,683.56	500,792.41	168,480.74	500,792.41	0.00	0.0%
Other Classified Salaries		2900	15,000.00	15,279.48	279.48	15,279.48	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,216,633.69	8,298,579.13	2,303,394.98	8,298,579.13	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,611,894.37	9,682,041.91	866,785.52	9,682,041.91	0.00	0.0%
PERS		3201-3202	2,727,354.68	2,401,297.47	659,080.81	2,401,297.47	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,087,493.97	982,658.66	264,994.55	982,658.66	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,862,724.57	4,657,076.89	820,464.74	4,657,076.89	0.00	0.0%
Unemployment Insurance		3501-3502	137,564.41	128,456.12	35,470.25	128,456.12	0.00	0.0%
Workers' Compensation		3601-3602	846,852.29	802,768.23	219,368.99	802,768.23	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,273,884.29	18,654,299.28	2,866,164.86	18,654,299.28	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	500,804.00	1,242,178.16	907,988.78	1,242,178.16	0.00	0.0%
Books and Other Reference Materials		4200	0.00	17,188.51	7,934.57	17,188.51	0.00	0.0%
Materials and Supplies		4300	1,518,565.81	29,724,489.35	318,546.93	29,724,489.35	0.00	0.0%
Noncapitalized Equipment		4400	34,000.00	295,902.36	198,686.12	295,902.36	0.00	0.0%
Food		4700	0.00	17,632.16	17,632.16	17,632.16	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			2,053,369.81	31,297,390.54	1,450,788.56	31,297,390.54	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	557,485.00	682,439.65	90,951.40	682,439.65	0.00	0.0%
Travel and Conferences		5200	45,696.00	101,693.96	25,064.62	101,693.96	0.00	0.0%
Dues and Memberships		5300	9,000.00	16,954.88	1,235.00	16,954.88	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	378,144.04	393,748.33	106,203.41	393,748.33	0.00	0.0%
Transfers of Direct Costs		5710	3,600.00	5,693.14	1,576.58	5,693.14	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,585,842.42	34,345,855.15	2,919,873.84	34,345,855.15	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,579,867.46	35,546,485.11	3,144,904.85	35,546,485.11	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	383,589.09	0.00	383,589.09	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	34,391.00	18,975.00	34,391.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	488,322.20	64,162.71	488,322.20	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	906,302.29	83,137.71	906,302.29	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,136,334.89	4,298,407.30	28,732.00	4,298,407.30	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,136,334.89	4,298,407.30	28,732.00	4,298,407.30	0.00	0.0%
TOTAL, EXPENDITURES			58,572,760.51	116,901,327.92	14,837,081.63	116,901,327.92	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	28,697,239.92	28,532,266.73	0.00	28,532,266.73	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,697,239.92	28,532,266.73	0.00	28,532,266.73	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,697,239.92	28,532,266.73	0.00	28,532,266.73	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	108,690,971.00	115,017,947.00	29,270,674.76	115,017,947.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,551,857.00	32,153,249.15	3,751,958.53	32,153,249.15	0.00	0.0%
3) Other State Revenue		8300-8599	24,721,202.00	50,501,585.86	7,020,087.64	50,501,585.86	0.00	0.0%
4) Other Local Revenue		8600-8799	3,563,500.00	10,505,962.58	1,940,935.84	10,505,962.58	0.00	0.0%
5) TOTAL, REVENUES			162,527,530.00	208,178,744.59	41,983,656.77	208,178,744.59		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	61,232,742.12	61,464,476.38	16,557,044.58	61,464,476.38	0.00	0.0%
2) Classified Salaries		2000-2999	22,721,779.88	22,188,316.50	6,366,352.82	22,188,316.50	0.00	0.0%
3) Employee Benefits		3000-3999	42,865,410.13	43,023,189.34	8,663,610.82	43,023,189.34	0.00	0.0%
4) Books and Supplies		4000-4999	4,564,131.73	33,984,994.88	1,969,292.19	33,984,994.88	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,312,193.49	47,146,890.06	6,288,990.10	47,146,890.06	0.00	0.0%
6) Capital Outlay		6000-6999	300,000.00	1,350,621.34	351,545.85	1,350,621.34	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	736,022.00	736,022.00	696,022.00	736,022.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(284,565.46)	(304,433.46)	0.00	(304,433.46)	0.00	0.0%
9) TOTAL, EXPENDITURES			150,447,713.89	209,590,077.04	40,892,858.36	209,590,077.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,079,816.11	(1,411,332.45)	1,090,798.41	(1,411,332.45)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,079,816.11	(1,411,332.45)	1,090,798.41	(1,411,332.45)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,167,682.88	41,167,682.88		41,167,682.88	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,167,682.88	41,167,682.88		41,167,682.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,167,682.88	41,167,682.88		41,167,682.88		
2) Ending Balance, June 30 (E + F1e)			53,247,498.99	39,756,350.43		39,756,350.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	23,200,545.64	9,616,564.50		9,616,564.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	16,500,000.00		16,500,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,513,431.45	6,287,702.50		6,287,702.50		
Unassigned/Unappropriated Amount		9790	25,513,521.90	7,332,083.43		7,332,083.43		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	68,937,284.00	71,435,181.00	21,183,988.00	71,435,181.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,228,169.00	21,383,706.00	5,591,436.00	21,383,706.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	99,000.00	103,390.00	0.00	103,390.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	30,003,000.00	30,113,201.00	0.00	30,113,201.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,613,000.00	1,656,654.00	1,639,921.78	1,656,654.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,519,000.00	4,677,644.00	2,495,683.98	4,677,644.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,883,000.00)	(7,827,224.00)	0.00	(7,827,224.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			114,516,453.00	121,542,552.00	30,911,029.76	121,542,552.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,825,482.00)	(6,524,605.00)	(1,640,355.00)	(6,524,605.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			108,690,971.00	115,017,947.00	29,270,674.76	115,017,947.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,672,818.00	1,672,818.00	0.00	1,672,818.00	0.00	0.0%

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Special Education Discretionary Grants		8182	189,687.00	599,921.89	0.00	599,921.89	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,495,029.00	3,336,110.48	222,214.48	3,336,110.48	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	329,148.00	430,313.36	28,917.36	430,313.36	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	393,597.00	620,306.79	0.00	620,306.79	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	214,790.00	213,995.87	18,594.87	213,995.87	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,256,788.00	25,279,782.76	3,482,231.82	25,279,782.76	0.00	0.0%
TOTAL, FEDERAL REVENUE			25,551,857.00	32,153,249.15	3,751,958.53	32,153,249.15	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	12,074,910.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	262,028.00	260,776.00	0.00	260,776.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,756,666.00	1,858,592.00	314,202.06	1,858,592.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,511,987.00	4,125,507.06	253,933.96	4,125,507.06	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,115,611.00	44,256,710.80	6,451,951.62	44,256,710.80	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,721,202.00	50,501,585.86	7,020,087.64	50,501,585.86	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	4,496,711.00	(1,284.60)	4,496,711.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,997,417.00	2,104,176.00	452,546.08	2,104,176.00	0.00	0.0%
Interest		8660	120,000.00	123,149.18	3,149.18	123,149.18	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,172,093.72	1,172,093.72	1,172,093.72	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	993,943.00	1,890,606.68	230,517.46	1,890,606.68	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

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Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	452,140.00	719,226.00	83,914.00	719,226.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,563,500.00	10,505,962.58	1,940,935.84	10,505,962.58	0.00	0.0%
TOTAL, REVENUES			162,527,530.00	208,178,744.59	41,983,656.77	208,178,744.59	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	47,729,218.84	47,983,492.96	12,629,253.51	47,983,492.96	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,766,804.00	5,677,894.78	1,491,048.67	5,677,894.78	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,093,538.28	7,109,287.26	2,272,826.77	7,109,287.26	0.00	0.0%
Other Certificated Salaries		1900	643,181.00	693,801.38	163,915.63	693,801.38	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			61,232,742.12	61,464,476.38	16,557,044.58	61,464,476.38	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,453,473.19	3,651,261.51	864,531.17	3,651,261.51	0.00	0.0%
Classified Support Salaries		2200	8,880,228.09	8,657,850.12	2,570,998.14	8,657,850.12	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,151,090.75	3,501,786.00	1,119,393.40	3,501,786.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,909,963.25	5,034,371.92	1,521,644.15	5,034,371.92	0.00	0.0%
Other Classified Salaries		2900	1,327,024.60	1,343,046.95	289,785.96	1,343,046.95	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,721,779.88	22,188,316.50	6,366,352.82	22,188,316.50	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	17,829,732.84	17,811,776.74	2,996,089.77	17,811,776.74	0.00	0.0%
PERS		3201-3202	6,067,177.41	6,111,872.62	1,681,838.41	6,111,872.62	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,728,951.80	2,721,405.53	747,397.02	2,721,405.53	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,230,016.68	13,392,084.39	2,431,080.51	13,392,084.39	0.00	0.0%
Unemployment Insurance		3501-3502	419,755.82	414,628.92	112,177.93	414,628.92	0.00	0.0%
Workers' Compensation		3601-3602	2,589,775.58	2,571,421.14	694,378.99	2,571,421.14	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	648.19	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,865,410.13	43,023,189.34	8,663,610.82	43,023,189.34	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	500,804.00	1,242,178.16	907,988.78	1,242,178.16	0.00	0.0%
Books and Other Reference Materials		4200	0.00	17,188.51	7,934.57	17,188.51	0.00	0.0%
Materials and Supplies		4300	3,828,697.73	32,156,886.06	824,167.42	32,156,886.06	0.00	0.0%
Noncapitalized Equipment		4400	234,630.00	551,109.99	211,569.26	551,109.99	0.00	0.0%
Food		4700	0.00	17,632.16	17,632.16	17,632.16	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			4,564,131.73	33,984,994.88	1,969,292.19	33,984,994.88	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	557,485.00	682,439.65	90,951.40	682,439.65	0.00	0.0%
Travel and Conferences		5200	214,959.00	279,999.80	49,432.74	279,999.80	0.00	0.0%
Dues and Memberships		5300	58,025.00	75,189.88	43,150.33	75,189.88	0.00	0.0%
Insurance		5400-5450	986,128.00	986,128.00	47,358.50	986,128.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,149,648.07	3,856,035.07	1,058,926.88	3,856,035.07	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	723,989.88	802,781.13	138,525.05	802,781.13	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(4,800.00)	(89.85)	(4,800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,269,408.54	40,112,566.53	4,797,845.79	40,112,566.53	0.00	0.0%
Communications		5900	357,550.00	356,550.00	62,889.26	356,550.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,312,193.49	47,146,890.06	6,288,990.10	47,146,890.06	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	483,589.09	0.00	483,589.09	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	34,391.00	18,975.00	34,391.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	200,000.00	832,641.25	332,570.85	832,641.25	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	1,350,621.34	351,545.85	1,350,621.34	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	30,000.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	666,022.00	666,022.00	666,022.00	666,022.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			736,022.00	736,022.00	696,022.00	736,022.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(284,565.46)	(304,433.46)	0.00	(304,433.46)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(284,565.46)	(304,433.46)	0.00	(304,433.46)	0.00	0.0%
TOTAL, EXPENDITURES			150,447,713.89	209,590,077.04	40,892,858.36	209,590,077.04	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

2022-23 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	9,616,564.50
Total, Restricted Balance		9,616,564.50

**FORM MYP**

**Multiyear Projections**



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	115,017,947.00	.14%	115,177,332.00	(2.56%)	112,228,904.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,646,689.00	(3.44%)	1,590,036.00	15.14%	1,830,774.00
4. Other Local Revenues	8600-8799	7,984,423.25	(11.39%)	7,075,267.00	1.56%	7,185,663.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(28,532,266.73)	2.69%	(29,298,441.00)	1.52%	(29,743,621.00)
6. Total (Sum lines A1 thru A5c)		96,116,792.52	(1.64%)	94,544,194.00	(3.22%)	91,501,720.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				43,584,612.11		42,857,981.30
b. Step & Column Adjustment				653,769.19		642,867.72
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,380,400.00)		2,318,967.45
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,584,612.11	(1.67%)	42,857,981.30	6.91%	45,819,816.47
2. Classified Salaries						
a. Base Salaries				13,889,737.37		14,250,306.12
b. Step & Column Adjustment				277,794.73		285,006.12
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				82,774.02		618,236.28
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,889,737.37	2.60%	14,250,306.12	6.34%	15,153,548.52
3. Employee Benefits	3000-3999	24,368,890.06	(2.88%)	23,666,431.00	6.30%	25,157,074.00
4. Books and Supplies	4000-4999	2,687,604.34	0.00%	2,687,604.00	0.00%	2,687,604.00
5. Services and Other Operating Expenditures	5000-5999	11,600,404.95	0.00%	11,600,405.00	0.00%	11,600,405.00
6. Capital Outlay	6000-6999	444,319.05	0.00%	444,319.00	0.00%	444,319.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	716,022.00	0.00%	716,022.00	(93.02%)	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,602,840.76)	(32.99%)	(3,084,184.00)	(13.57%)	(2,665,750.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		92,688,749.12	.49%	93,138,884.42	5.48%	98,247,016.99
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		3,428,043.40		1,405,309.58		(6,745,296.99)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,711,742.92		30,139,786.32		31,545,095.90
2. Ending Fund Balance (Sum lines C and D1)		30,139,786.32		31,545,095.90		24,799,798.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	16,500,000.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	6,287,702.50		4,867,963.00		4,728,417.00
2. Unassigned/Unappropriated	9790	7,332,083.82		26,657,132.90		20,051,381.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,139,786.32		31,545,095.90		24,799,798.91
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,287,702.50		4,867,963.00		4,728,417.00
c. Unassigned/Unappropriated	9790	7,332,083.82		26,657,132.90		20,051,381.91
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,619,786.32		31,525,095.90		24,779,798.91
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2023-24: B1d: This reduction is for 16 Teachers of which 6 will be from Independent Studies. 2024-25: B1d: This increase is due to a combination of a reduction of 10 teachers and bringing back Principals that were being charged to one time ESSER III money s during 2023-24. 2023-24: B2d: This addition is due to a vacancy savings taken in 2022-23 for the Lead Mechanic, Transportation Manager and Manager of Operations & Security. 2024-25: B2d: This addition is due to bringing back Bus Drivers from ESSER.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	32,153,249.15	(83.24%)	5,387,636.00	(1.90%)	5,285,070.00
3. Other State Revenues	8300-8599	48,854,896.86	(50.14%)	24,357,086.00	(1.99%)	23,871,367.00
4. Other Local Revenues	8600-8799	2,521,539.33	(81.49%)	466,786.00	0.00%	466,786.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	28,532,266.73	2.69%	29,298,441.00	1.52%	29,743,621.00
6. Total (Sum lines A1 thru A5c)		112,061,952.07	(46.90%)	59,509,949.00	(.24%)	59,366,844.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,879,864.27		17,576,098.24
b. Step & Column Adjustment				268,197.97		263,641.49
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(571,964.00)		(3,826,626.92)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,879,864.27	(1.70%)	17,576,098.24	(20.27%)	14,013,112.81
2. Classified Salaries						
a. Base Salaries				8,298,579.13		8,406,388.26
b. Step & Column Adjustment				165,970.18		167,327.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(58,161.05)		(1,205,607.78)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,298,579.13	1.30%	8,406,388.26	(12.35%)	7,368,108.23
3. Employee Benefits	3000-3999	18,654,299.28	(1.34%)	18,403,603.00	(6.63%)	17,182,968.00
4. Books and Supplies	4000-4999	31,297,390.54	(82.52%)	5,469,573.00	(20.34%)	4,357,039.00
5. Services and Other Operating Expenditures	5000-5999	35,546,485.11	(53.66%)	16,471,099.61	(14.61%)	14,064,298.96
6. Capital Outlay	6000-6999	906,302.29	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,298,407.30	(35.33%)	2,779,751.00	(15.05%)	2,361,317.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		116,901,327.92	(40.87%)	69,126,513.11	(14.12%)	59,366,844.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,839,375.85)		(9,616,564.11)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,455,939.96		9,616,564.11		0.00
2. Ending Fund Balance (Sum lines C and D1)		9,616,564.11		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,616,564.50				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					



Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(.39)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,616,564.11		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2023-24: B1d: For Fund 06: Reduction in Employee Contracts due to the elimination of one time funds & Counselors funded by LCAP in the out years. 2024-25: B1d: Remove Principals that charged to one time ESSER III money s during 2023-24. 2023-24: B2d: For Fund 05: Reduction in Substitute & OT 2024-25: B2d: For Fund 06: Reduction of Paras due to ELOG funding running out. Reduction of Bus Drivers due to ESSER III funding running out.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	115,017,947.00	.14%	115,177,332.00	(2.56%)	112,228,904.00
2. Federal Revenues	8100-8299	32,153,249.15	(83.24%)	5,387,636.00	(1.90%)	5,285,070.00
3. Other State Revenues	8300-8599	50,501,585.86	(48.62%)	25,947,122.00	(.94%)	25,702,141.00
4. Other Local Revenues	8600-8799	10,505,962.58	(28.21%)	7,542,053.00	1.46%	7,652,449.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		208,178,744.59	(26.00%)	154,054,143.00	(2.07%)	150,868,564.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				61,464,476.38		60,434,079.54
b. Step & Column Adjustment				921,967.16		906,509.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,952,364.00)		(1,507,659.47)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,464,476.38	(1.68%)	60,434,079.54	(.99%)	59,832,929.28
2. Classified Salaries						
a. Base Salaries				22,188,316.50		22,656,694.38
b. Step & Column Adjustment				443,764.91		452,333.87
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				24,612.97		(587,371.50)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,188,316.50	2.11%	22,656,694.38	(.60%)	22,521,656.75
3. Employee Benefits	3000-3999	43,023,189.34	(2.22%)	42,070,034.00	.64%	42,340,042.00
4. Books and Supplies	4000-4999	33,984,994.88	(76.00%)	8,157,177.00	(13.64%)	7,044,643.00
5. Services and Other Operating Expenditures	5000-5999	47,146,890.06	(40.46%)	28,071,504.61	(8.57%)	25,664,703.96
6. Capital Outlay	6000-6999	1,350,621.34	(67.10%)	444,319.00	0.00%	444,319.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	736,022.00	0.00%	736,022.00	(90.49%)	70,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(304,433.46)	0.00%	(304,433.00)	0.00%	(304,433.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		209,590,077.04	(22.58%)	162,265,397.53	(2.87%)	157,613,860.99
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,411,332.45)		(8,211,254.53)		(6,745,296.99)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		41,167,682.88		39,756,350.43		31,545,095.90
2. Ending Fund Balance (Sum lines C and D1)		39,756,350.43		31,545,095.90		24,799,798.91
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	9,616,564.50		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	16,500,000.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,287,702.50		4,867,963.00		4,728,417.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	7,332,083.43		26,657,132.90		20,051,381.91
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		39,756,350.43		31,545,095.90		24,799,798.91
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,287,702.50		4,867,963.00		4,728,417.00
c. Unassigned/Unappropriated	9790	7,332,083.82		26,657,132.90		20,051,381.91
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.39)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,619,785.93		31,525,095.90		24,779,798.91
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.50%		19.43%		15.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,326.55		7,186.34		6,928.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		209,590,077.04		162,265,397.53		157,613,860.99
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		209,590,077.04		162,265,397.53		157,613,860.99
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,287,702.31		4,867,961.93		4,728,415.83
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,287,702.31		4,867,961.93		4,728,415.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# FORMS

08, 12, 13, 14, 21, 25, 51, & 67



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	25,546.00	26,431.00	25,546.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	25,546.00	26,431.00	25,546.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	264,019.36	22,475.02	264,019.36	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,325.00	0.00	4,325.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	268,344.36	22,475.02	268,344.36		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(242,798.36)	3,955.98	(242,798.36)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(242,798.36)	3,955.98	(242,798.36)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	242,798.36	242,798.36		242,798.36	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,798.36	242,798.36		242,798.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,798.36	242,798.36		242,798.36		
2) Ending Balance, June 30 (E + F1e)			242,798.36	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	242,798.36	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	25,546.00	26,431.00	25,546.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	25,546.00	26,431.00	25,546.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	264,019.36	22,475.02	264,019.36	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	264,019.36	22,475.02	264,019.36	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,325.00	0.00	4,325.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	4,325.00	0.00	4,325.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	268,344.36	22,475.02	268,344.36		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	768,861.00	1,402,151.00	722,903.83	1,402,151.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			768,861.00	1,402,151.00	722,903.83	1,402,151.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	2,566.79	2,566.79	2,566.79	0.00	0.0%
2) Classified Salaries		2000-2999	17,742.78	18,732.63	6,904.07	18,732.63	0.00	0.0%
3) Employee Benefits		3000-3999	6,495.55	7,430.84	3,100.45	7,430.84	0.00	0.0%
4) Books and Supplies		4000-4999	44,226.67	489,087.04	4,264.39	489,087.04	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	691,974.00	856,043.70	286,947.92	856,043.70	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,422.00	28,290.00	0.00	28,290.00	0.00	0.0%
9) TOTAL, EXPENDITURES			768,861.00	1,402,151.00	303,783.62	1,402,151.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	419,120.21	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	419,120.21	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	768,861.00	940,493.00	397,545.83	940,493.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	461,658.00	325,358.00	461,658.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			768,861.00	1,402,151.00	722,903.83	1,402,151.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			768,861.00	1,402,151.00	722,903.83	1,402,151.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	2,566.79	2,566.79	2,566.79	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	2,566.79	2,566.79	2,566.79	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	904.51	904.51	904.51	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	17,742.78	17,828.12	5,999.56	17,828.12	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,742.78	18,732.63	6,904.07	18,732.63	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	453.25	453.25	453.25	0.00	0.0%
PERS		3201-3202	4,501.34	4,730.83	1,729.92	4,730.83	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,357.32	1,482.14	577.26	1,482.14	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	88.71	106.37	47.23	106.37	0.00	0.0%
Workers' Compensation		3601-3602	548.18	658.25	292.79	658.25	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,495.55	7,430.84	3,100.45	7,430.84	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	44,226.67	489,087.04	4,264.39	489,087.04	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,226.67	489,087.04	4,264.39	489,087.04	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	691,974.00	856,043.70	286,947.92	856,043.70	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			691,974.00	856,043.70	286,947.92	856,043.70	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	8,422.00	28,290.00	0.00	28,290.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,422.00	28,290.00	0.00	28,290.00	0.00	0.0%
TOTAL, EXPENDITURES			768,861.00	1,402,151.00	303,783.62	1,402,151.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,912,732.32	4,664,095.36	90,603.99	4,664,095.36	0.00	0.0%
3) Other State Revenue		8300-8599	374,960.24	3,662,361.14	21,556.07	3,662,361.14	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	100,854.21	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,327,692.56	8,366,456.50	213,014.27	8,366,456.50		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,991,811.06	3,130,876.43	737,988.41	3,130,876.43	0.00	0.0%
3) Employee Benefits		3000-3999	2,128,485.39	2,228,749.58	429,183.48	2,228,749.58	0.00	0.0%
4) Books and Supplies		4000-4999	3,094,284.35	3,494,284.35	685,311.64	3,494,284.35	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	121,000.00	171,000.00	7,413.18	171,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	276,143.46	276,143.46	0.00	276,143.46	0.00	0.0%
9) TOTAL, EXPENDITURES			8,661,724.26	9,351,053.82	1,859,896.71	9,351,053.82		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,334,031.70)	(984,597.32)	(1,646,882.44)	(984,597.32)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,334,031.70)	(984,597.32)	(1,646,882.44)	(984,597.32)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,792,668.62	5,792,668.62		5,792,668.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,792,668.62	5,792,668.62		5,792,668.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,792,668.62	5,792,668.62		5,792,668.62		
2) Ending Balance, June 30 (E + F1e)			3,458,636.92	4,808,071.30		4,808,071.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,824,030.35	4,808,071.30		4,808,071.30		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(365,393.43)	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	5,912,732.32	4,664,095.36	90,603.99	4,664,095.36	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,912,732.32	4,664,095.36	90,603.99	4,664,095.36	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	374,960.24	3,662,361.14	21,556.07	3,662,361.14	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			374,960.24	3,662,361.14	21,556.07	3,662,361.14	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	30,000.00	373.25	30,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	100,480.96	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	100,854.21	40,000.00	0.00	0.0%
TOTAL, REVENUES			6,327,692.56	8,366,456.50	213,014.27	8,366,456.50		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,984,761.96	2,054,133.83	480,821.28	2,054,133.83	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	782,399.50	852,093.00	186,826.48	852,093.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	224,649.60	224,649.60	70,340.65	224,649.60	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,991,811.06	3,130,876.43	737,988.41	3,130,876.43	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	745,830.05	770,962.95	178,518.75	770,962.95	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	235,046.48	245,685.00	53,327.47	245,685.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,040,214.79	1,099,715.67	172,024.38	1,099,715.67	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	14,959.09	15,654.43	3,517.34	15,654.43	0.00	0.0%
Workers' Compensation		3601-3602	92,434.98	96,731.53	21,795.54	96,731.53	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,128,485.39	2,228,749.58	429,183.48	2,228,749.58	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	299,284.35	396,284.35	72,402.52	396,284.35	0.00	0.0%
Noncapitalized Equipment		4400	95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
Food		4700	2,700,000.00	3,003,000.00	612,909.12	3,003,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,094,284.35	3,494,284.35	685,311.64	3,494,284.35	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	9,000.00	529.40	9,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	250.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,000.00	17,000.00	0.00	17,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,500.00	101,700.00	5,710.60	101,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,300.00	89.85	2,300.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	39,000.00	39,000.00	833.33	39,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,000.00	171,000.00	7,413.18	171,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	276,143.46	276,143.46	0.00	276,143.46	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			276,143.46	276,143.46	0.00	276,143.46	0.00	0.0%
TOTAL, EXPENDITURES			8,661,724.26	9,351,053.82	1,859,896.71	9,351,053.82		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	900,477.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,095,287.83
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	81,504.08
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	251,001.21
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	477,703.50
9010	Other Restricted Local	2,096.93
Total, Restricted Balance		4,808,071.30

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	15,912.61	15,912.61	15,912.61	0.00	0.0%
5) TOTAL, REVENUES			0.00	15,912.61	15,912.61	15,912.61		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	895,524.57	0.00	895,524.57	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	895,524.57	0.00	895,524.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(879,611.96)	15,912.61	(879,611.96)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(879,611.96)	15,912.61	(879,611.96)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	879,611.96	879,611.96		879,611.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			879,611.96	879,611.96		879,611.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			879,611.96	879,611.96		879,611.96		
2) Ending Balance, June 30 (E + F1e)			879,611.96	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	879,611.96	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	15,912.61	15,912.61	15,912.61	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	15,912.61	15,912.61	15,912.61	0.00	0.0%
TOTAL, REVENUES			0.00	15,912.61	15,912.61	15,912.61		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	895,524.57	0.00	895,524.57	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	895,524.57	0.00	895,524.57	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	895,524.57	0.00	895,524.57		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	0.00	25,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,492.84	155,539.00	7,562.08	155,539.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,250.07	90,107.84	3,922.75	90,107.84	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	315,000.00	4,320,099.30	784,121.71	4,320,099.30	0.00	0.0%
6) Capital Outlay		6000-6999	850,000.00	18,336,902.18	1,181,488.06	18,336,902.18	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,329,132.00	11,407,636.33	11,407,636.33	11,407,636.33	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,530,874.91	34,310,284.65	13,384,730.93	34,310,284.65		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,505,874.91)	(34,285,284.65)	(13,384,730.93)	(34,285,284.65)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	40,000,000.00	40,000,000.00	40,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,505,874.91)	5,714,715.35	26,615,269.07	5,714,715.35		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,117,782.20	7,117,782.20		7,117,782.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,117,782.20	7,117,782.20		7,117,782.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,117,782.20	7,117,782.20		7,117,782.20		
2) Ending Balance, June 30 (E + F1e)			3,611,907.29	12,832,497.55		12,832,497.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,611,907.29	12,832,497.55		12,832,497.55		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	0.00	25,000.00		
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	88,530.00	0.00	88,530.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,492.84	67,009.00	7,562.08	67,009.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,492.84	155,539.00	7,562.08	155,539.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,706.43	39,460.24	1,896.88	39,460.24	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,720.71	11,898.74	559.99	11,898.74	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,015.53	33,165.53	1,203.12	33,165.53	0.00	0.0%
Unemployment Insurance		3501-3502	112.46	777.69	36.61	777.69	0.00	0.0%
Workers' Compensation		3601-3602	694.94	4,805.64	226.15	4,805.64	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,250.07	90,107.84	3,922.75	90,107.84	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	315,000.00	4,320,099.30	784,121.71	4,320,099.30	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,000.00	4,320,099.30	784,121.71	4,320,099.30	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,689,461.00	745,802.70	1,689,461.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	850,000.00	16,647,441.18	435,685.36	16,647,441.18	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			850,000.00	18,336,902.18	1,181,488.06	18,336,902.18	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	54,132.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,275,000.00	11,407,636.33	11,407,636.33	11,407,636.33	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,329,132.00	11,407,636.33	11,407,636.33	11,407,636.33	0.00	0.0%
TOTAL, EXPENDITURES			3,530,874.91	34,310,284.65	13,384,730.93	34,310,284.65		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	40,000,000.00	40,000,000.00	40,000,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	40,000,000.00	40,000,000.00	40,000,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	12,832,497.55
Total, Restricted Balance		12,832,497.55

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	300,000.00	45,240.07	300,000.00	0.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	45,240.07	300,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,000.00	300,000.00	45,240.07	300,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300,000.00	300,000.00	45,240.07	300,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,780.12	14,780.12		14,780.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,780.12	14,780.12		14,780.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,780.12	14,780.12		14,780.12		
2) Ending Balance, June 30 (E + F1e)			314,780.12	314,780.12		314,780.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	314,780.12	314,780.12		314,780.12		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(.01)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	290,000.00	290,000.00	45,240.08	290,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	45,240.07	300,000.00	0.00	0.0%
TOTAL, REVENUES			300,000.00	300,000.00	45,240.07	300,000.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	314,780.12
Total, Restricted Balance		314,780.12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,931,786.66	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,931,786.66	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	5,617,356.63	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	5,617,356.63	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(2,685,569.97)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(2,685,569.97)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,722,872.74	5,722,872.74		5,722,872.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,722,872.74	5,722,872.74		5,722,872.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,722,872.74	5,722,872.74		5,722,872.74		
2) Ending Balance, June 30 (E + F1e)			5,722,872.74	5,722,872.74		5,722,872.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,722,872.74	5,722,872.74		5,722,872.74		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	90,859.85	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	94,528.26	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(.01)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	144,898.28	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	2,601,500.28	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,931,786.66	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,931,786.66	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	3,465,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	2,152,356.63	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	5,617,356.63	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	5,617,356.63	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	5,722,872.74
Total, Restricted Balance		5,722,872.74

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,190,390.00	18,248,109.31	4,267,334.42	18,248,109.31	0.00	0.0%
5) TOTAL, REVENUES			18,190,390.00	18,248,109.31	4,267,334.42	18,248,109.31		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,152.75	76,152.75	25,384.28	76,152.75	0.00	0.0%
3) Employee Benefits		3000-3999	43,498.49	43,498.49	12,431.43	43,498.49	0.00	0.0%
4) Books and Supplies		4000-4999	6,500.00	6,500.00	(7,460.30)	6,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,072,738.76	18,072,738.76	5,424,122.26	18,072,738.76	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,198,890.00	18,198,890.00	5,454,477.67	18,198,890.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(8,500.00)	49,219.31	(1,187,143.25)	49,219.31		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(8,500.00)	49,219.31	(1,187,143.25)	49,219.31		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,071,557.91	3,071,557.91		3,071,557.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			3,071,557.91	3,071,557.91		3,071,557.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,071,557.91	3,071,557.91		3,071,557.91		
2) Ending Net Position, June 30 (E + F1e)			3,063,057.91	3,120,777.22		3,120,777.22		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	3,063,057.91	3,120,777.22		3,120,777.22		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	57,719.31	57,719.31	57,719.31	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,190,390.00	18,190,390.00	4,209,615.11	18,190,390.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,190,390.00	18,248,109.31	4,267,334.42	18,248,109.31	0.00	0.0%
TOTAL, REVENUES			18,190,390.00	18,248,109.31	4,267,334.42	18,248,109.31		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	76,152.75	76,152.75	25,384.28	76,152.75	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,152.75	76,152.75	25,384.28	76,152.75	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,319.95	19,319.95	6,440.00	19,319.95	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,825.68	5,825.68	1,896.57	5,825.68	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,619.28	15,619.28	3,204.95	15,619.28	0.00	0.0%
Unemployment Insurance		3501-3502	380.76	380.76	123.95	380.76	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	2,352.82	2,352.82	765.96	2,352.82	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,498.49	43,498.49	12,431.43	43,498.49	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,500.00	6,500.00	(7,460.30)	6,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,500.00	6,500.00	(7,460.30)	6,500.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,550.00	3,550.00	0.00	3,550.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Insurance		5400-5450	18,050,438.76	18,050,438.76	5,423,942.26	18,050,438.76	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500.00	14,500.00	180.00	14,500.00	0.00	0.0%
Communications		5900	250.00	250.00	0.00	250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,072,738.76	18,072,738.76	5,424,122.26	18,072,738.76	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			18,198,890.00	18,198,890.00	5,454,477.67	18,198,890.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

# FORM CASH

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			42,726,978.07	43,110,768.38	36,222,467.18	39,842,297.89	39,205,398.85	41,478,307.54	58,673,752.53	51,797,711.61
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,782,855.00	3,782,855.00	12,400,575.00	6,809,139.00	6,429,166.00	11,775,093.00	6,429,166.00	6,429,166.00
Property Taxes	8020-8079		1,301,516.45	604,961.14	355,443.33	1,873,684.84	2,747,700.00	7,040,915.00	2,762,471.00	(7,244.00)
Miscellaneous Funds	8080-8099			(378,544.00)	(757,087.00)	(504,724.00)	(542,694.44)	(542,694.44)	(542,694.44)	(542,694.44)
Federal Revenue	8100-8299		1,134,211.00	4,993,750.00	(1,538,259.00)	(837,743.47)	687,347.00	8,665,194.67	687,347.00	687,347.00
Other State Revenue	8300-8599		3,065,683.62	734,742.00	2,226,097.81	993,564.21	9,313,644.00	8,002,810.00	1,237,703.00	1,237,703.00
Other Local Revenue	8600-8799		183,685.76	1,296,588.63	216,022.76	244,638.69	343,024.00	343,024.00	343,024.00	2,591,380.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			9,467,951.83	11,034,352.77	12,902,792.90	8,578,559.27	18,978,186.56	35,284,342.23	10,917,016.56	10,395,657.56
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		580,368.02	5,349,859.22	5,220,509.41	5,406,307.93	5,613,428.98	5,613,428.98	5,613,428.98	5,613,428.98
Classified Salaries	2000-2999		860,325.65	1,746,890.11	1,867,798.32	1,891,338.74	1,977,745.46	1,977,745.46	1,977,745.46	1,977,745.46
Employee Benefits	3000-3999		455,559.03	1,933,387.05	3,090,777.47	3,183,887.27	3,485,914.19	3,485,914.19	3,485,914.19	3,485,914.19
Books and Supplies	4000-4999		57,136.19	542,401.51	1,023,089.12	346,665.37	3,521,727.30	3,521,727.30	3,521,727.30	3,521,727.30
Services	5000-5999		768,648.09	1,975,498.34	2,081,332.31	1,463,511.36	4,494,369.00	4,494,369.00	4,494,369.00	4,494,369.00
Capital Outlay	6000-6599			162,022.82	84,273.61	105,249.42		333,025.13		
Other Outgo	7000-7499		666,022.00			30,000.00				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,388,058.98	11,710,059.05	13,367,780.24	12,426,960.09	19,093,184.93	19,426,210.06	19,093,184.93	19,093,184.93
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,152,093.72		(1,172,093.72)						
Accounts Receivable	9200-9299	(10,077,744.41)	(36,468.88)	524,574.92	2,272,520.77	5,173,932.35	2,500,000.00	900,000.00	1,300,000.00	(130,000.00)
Due From Other Funds	9310	(56,285,280.98)	21,186,970.68	3,738,110.67	42,750.78			15,500,000.00	14,017,448.85	
Stores	9320									
Prepaid Expenditures	9330	(459,514.35)						450,000.00		
Other Current Assets	9340									
Lease Receivable	9380	(29,397,524.12)								
Deferred Outflows of Resources	9490									
SUBTOTAL		(95,067,970.14)	21,150,501.80	3,090,591.87	2,315,271.55	5,173,932.35	2,500,000.00	16,850,000.00	15,317,448.85	(130,000.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(5,555,256.00)	3,327,769.95	1,091,390.07	(17,466.37)	(8,607.23)				1,289,000.00
Due To Other Funds	9610	(56,451,248.69)	21,189,161.68	5,338,669.76	155,968.40	250,000.00		15,500,000.00	14,017,448.85	
Current Loans	9640									
Unearned Revenues	9650	(34,620,760.64)	2,379,320.62	2,831,228.00				12,687.90		
Deferred Inflows of Resources	9690									
SUBTOTAL		(96,627,265.33)	26,896,252.25	9,261,287.83	138,502.03	241,392.77	0.00	15,512,687.90	14,017,448.85	1,289,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910		49,647.91	(41,898.96)	1,908,048.53	(1,721,037.80)	(112,092.94)	.72	127.45	3,876.35
TOTAL BALANCE SHEET ITEMS		1,559,295.19	(5,696,102.54)	(6,212,594.92)	4,084,818.05	3,211,501.78	2,387,907.06	1,337,312.82	1,300,127.45	(1,415,123.65)
E. NET INCREASE/DECREASE (B - C + D)			383,790.31	(6,888,301.20)	3,619,830.71	(636,899.04)	2,272,908.69	17,195,444.99	(6,876,040.92)	(10,112,651.02)
F. ENDING CASH (A + E)			43,110,768.38	36,222,467.18	39,842,297.89	39,205,398.85	41,478,307.54	58,673,752.53	51,797,711.61	41,685,060.59
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		41,685,060.59	47,747,999.04	49,693,444.62	39,827,004.92				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,775,093.00	6,429,166.00	6,429,166.00	10,347,447.00	0.00		92,818,887.00	92,818,887.00
Property Taxes	8020-8079	3,296,107.00	6,351,861.00	(5,073.00)	2,401,322.00			28,723,664.76	28,723,665.00
Miscellaneous Funds	8080-8099	(542,694.44)	(542,694.44)	(542,694.44)	(542,694.44)	(542,694.44)		(6,524,604.96)	(6,524,605.00)
Federal Revenue	8100-8299	8,665,194.67	343,673.00	343,673.00	8,321,513.67			32,153,248.54	32,153,249.15
Other State Revenue	8300-8599	2,658,387.00	9,195,404.00	3,784,285.00	8,051,562.00			50,501,585.64	50,501,585.86
Other Local Revenue	8600-8799	343,024.00	343,024.00	2,591,380.00	1,667,147.00			10,505,962.84	10,505,962.58
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		26,195,111.23	22,120,433.56	12,600,736.56	30,246,297.23	(542,694.44)	0.00	208,178,743.82	208,178,744.59
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,613,428.98	5,613,428.98	5,613,428.98	5,613,428.98	0.00		61,464,476.42	61,464,476.38
Classified Salaries	2000-2999	1,977,745.46	1,977,745.46	1,977,745.46	1,977,745.46			22,188,316.50	22,188,316.50
Employee Benefits	3000-3999	3,485,914.19	3,485,914.19	3,485,914.19	9,958,179.19			43,023,189.34	43,023,189.34
Books and Supplies	4000-4999	3,521,727.30	3,521,727.30	4,482,198.38	6,403,140.54			33,984,994.91	33,984,994.88
Services	5000-5999	4,494,369.00	4,494,369.00	5,720,106.00	8,171,580.00			47,146,890.10	47,146,890.06
Capital Outlay	6000-6599	333,025.13			333,025.13			1,350,621.24	1,350,621.34
Other Outgo	7000-7499			(132,216.75)	(132,216.75)			431,588.50	431,588.54
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		19,426,210.06	19,093,184.93	21,147,176.26	32,324,882.55	0.00	0.00	209,590,077.01	209,590,077.04
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				1,172,093.72			0.00	
Accounts Receivable	9200-9299	(210,000.00)	(675,000.00)	(1,905,000.00)	(14,600,000.00)			(4,885,440.84)	
Due From Other Funds	9310				1,800,000.00			56,285,280.98	
Stores	9320							0.00	
Prepaid Expenditures	9330				(745,000.00)			(295,000.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380				2,089,176.00			2,089,176.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(210,000.00)	(675,000.00)	(1,905,000.00)	(10,283,730.28)	0.00	0.00	53,194,016.14	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	496,000.00	375,000.00	(600,000.00)	(2,900,000.00)			3,053,086.42	
Due To Other Funds	9610							56,451,248.69	
Current Loans	9640							0.00	
Unearned Revenues	9650				2,089,176.00			7,312,412.52	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		496,000.00	375,000.00	(600,000.00)	(810,824.00)	0.00	0.00	66,816,747.63	
<u>Nonoperating</u>									
Suspense Clearing	9910	37.28	(31,803.05)	(15,000.00)	(39,905.49)			0.00	
TOTAL BALANCE SHEET ITEMS		(705,962.72)	(1,081,803.05)	(1,320,000.00)	(9,512,811.77)	0.00	0.00	(13,622,731.49)	
E. NET INCREASE/DECREASE (B - C + D)		6,062,938.45	1,945,445.58	(9,866,439.70)	(11,591,397.09)	(542,694.44)	0.00	(15,034,064.68)	(1,411,332.45)
F. ENDING CASH (A + E)		47,747,999.04	49,693,444.62	39,827,004.92	28,235,607.83				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,692,913.39	



# FORM ICR



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 7,408,776.66
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 119,267,205.56

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.21%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or "mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. \_\_\_\_\_

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,522,634.78
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,289,489.48

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	952,716.09
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,764,840.35
9. Carry-Forward Adjustment (Part IV, Line F)	(22,718.18)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,742,122.17
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	147,001,645.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,287,270.99
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	17,858,851.95
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	447,318.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,298,296.09
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	60,643.82
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,388,927.95
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	268,344.36
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,373,861.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,021,910.36
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	203,007,070.72
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.80%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.78%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	11,764,840.35
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(1,840,212.07)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.90%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.90%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.91%) times Part III, Line B19); zero if positive	(22,718.18)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(22,718.18)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.78%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-11359.09) is applied to the current year calculation and the remainder (\$-11359.09) is deferred to one or more future years:	5.79%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-7572.73) is applied to the current year calculation and the remainder (\$-15145.45) is deferred to one or more future years:	5.79%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(22,718.18)

Approved  
indirect  
cost rate: 4.90%

Highest  
rate used  
in any  
program: 4.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	18,586,473.08	910,694.00	4.90%
01	3010	3,180,277.48	155,833.00	4.90%
01	3212	495,976.22	24,302.00	4.90%
01	3213	8,002,559.50	392,125.00	4.90%
01	3305	327,368.00	16,041.00	4.90%
01	3306	5,164.00	252.00	4.88%
01	3308	48,461.00	2,374.00	4.90%
01	3310	3,018,423.86	147,902.00	4.90%
01	3311	25,793.00	1,263.00	4.90%
01	3315	83,261.00	4,079.00	4.90%
01	3327	100,468.00	4,922.00	4.90%
01	3345	778.00	38.00	4.88%
01	3395	6,402.89	313.00	4.89%
01	4035	410,214.36	20,099.00	4.90%
01	4127	204,000.87	9,995.00	4.90%
01	4203	591,332.79	28,974.00	4.90%
01	6010	4,112,723.06	12,784.00	0.31%
01	6266	1,977,041.00	96,874.00	4.90%
01	6331	190,658.00	9,342.00	4.90%
01	6500	19,984,585.93	980,834.00	4.91%
01	6536	36,054.95	1,766.00	4.90%
01	6537	498,686.50	24,435.00	4.90%
01	6546	2,554,864.47	125,188.00	4.90%
01	6547	1,074,157.00	52,633.00	4.90%
01	6762	4,855,257.00	237,907.00	4.90%
01	7085	538,100.55	26,366.00	4.90%
01	7311	60,261.00	2,952.00	4.90%
01	7388	79,245.63	3,883.00	4.90%
01	7422	1,358,171.39	64,397.00	4.74%
01	7435	14,557,037.00	713,294.00	4.90%
01	7810	477,665.88	23,405.00	4.90%
01	8150	4,145,740.80	203,141.30	4.90%
12	6053	310,162.00	15,196.00	4.90%
12	6054	129,934.00	6,366.00	4.90%
12	6105	933,765.00	6,728.00	0.72%
13	5310	6,010,626.01	276,143.46	4.59%

# FORM ESMOE



Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	209,590,077.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,057,248.51
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,350,621.34
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	666,022.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,016,643.34
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	984,597.32
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				184,500,782.51
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				7,367.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,042.05
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			122,226,661.64	15,655.99
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			122,226,661.64	15,655.99
B. Required effort (Line A.2 times 90%)			110,003,995.48	14,090.39

C. Current year expenditures (Line I.E and Line II.B)	184,500,782.51	25,042.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00



# FORM SLA



First Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(4,800.00)	0.00	(304,433.46)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	28,290.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,300.00	0.00	276,143.46	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

First Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

First Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,800.00	(4,800.00)	304,433.46	(304,433.46)	0.00	0.00		

**FORM 01 CS**

**Criteria & Standards Review**

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

#### Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	8,067.63	8,013.64		
	Charter School	393.18	407.06		
	<b>Total ADA</b>	<b>8,460.81</b>	<b>8,420.70</b>	<b>(.5%)</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	7,530.34	7,510.48		
	Charter School	388.73	388.24		
	<b>Total ADA</b>	<b>7,919.07</b>	<b>7,898.72</b>	<b>(.3%)</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	6,858.89	6,966.86		
	Charter School	369.96	369.41		
	<b>Total ADA</b>	<b>7,228.85</b>	<b>7,336.27</b>	<b>1.5%</b>	<b>Met</b>

### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	7,259.00	7,112.00		
Charter School	401.20	427.00		
<b>Total Enrollment</b>	<b>7,660.20</b>	<b>7,539.00</b>	<b>(1.6%)</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	6,968.00	6,968.00		
Charter School	408.00	408.00		
<b>Total Enrollment</b>	<b>7,376.00</b>	<b>7,376.00</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	6,703.00	6,703.00		
Charter School	390.00	390.00		
<b>Total Enrollment</b>	<b>7,093.00</b>	<b>7,093.00</b>	<b>0.0%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

#### 3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	8,390	8,710	
Charter School	398	408	
<b>Total ADA/Enrollment</b>	<b>8,788</b>	<b>9,118</b>	<b>96.4%</b>
Second Prior Year (2020-21)			
District Regular	8,387	8,217	
Charter School	398	435	
<b>Total ADA/Enrollment</b>	<b>8,785</b>	<b>8,652</b>	<b>101.5%</b>
First Prior Year (2021-22)			
District Regular	7,261	7,585	
Charter School	385	410	
<b>Total ADA/Enrollment</b>	<b>7,646</b>	<b>7,995</b>	<b>95.6%</b>
Historical Average Ratio:			97.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>98.4%</b>

#### 3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	6,919	7,112		
Charter School	407	427		
<b>Total ADA/Enrollment</b>	<b>7,327</b>	<b>7,539</b>	<b>97.2%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	6,798	6,968		
Charter School	388	408		
<b>Total ADA/Enrollment</b>	<b>7,186</b>	<b>7,376</b>	<b>97.4%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	6,559	6,703		
Charter School	369	390		
<b>Total ADA/Enrollment</b>	<b>6,928</b>	<b>7,093</b>	<b>97.7%</b>	<b>Met</b>

#### 3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)



4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	114,516,453.00	121,542,552.00	6.1%	Not Met
1st Subsequent Year (2023-24)	114,109,808.00	122,012,873.00	6.9%	Not Met
2nd Subsequent Year (2024-25)	109,604,112.00	119,495,085.00	9.0%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:  
(required if NOT met)

There was an additional 6.28% increase for "Additional LCFF investment" in 2022-23 and ongoing years.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	83,731,895.19	92,305,688.89	90.7%
Second Prior Year (2020-21)	72,581,346.71	80,084,521.05	90.6%
First Prior Year (2021-22)	73,552,704.11	83,258,338.04	88.3%
	Historical Average Ratio:		89.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	81,843,239.54	92,688,749.12	88.3%	Met
1st Subsequent Year (2023-24)	80,774,718.42	93,138,884.42	86.7%	Not Met
2nd Subsequent Year (2024-25)	86,130,438.99	98,247,016.99	87.7%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

2023-24 We are receiving additional revenues through LCFF and negotiations have not been settled. In 2024-25 the ration is met since we are bringing back staff that was charged to one time COVID money .

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	25,551,857.00	32,153,249.15	25.8%	Yes
1st Subsequent Year (2023-24)	5,195,091.00	5,387,636.00	3.7%	No
2nd Subsequent Year (2024-25)	5,098,025.00	5,285,070.00	3.7%	No

**Explanation:**

(required if Yes)

2022-23 Increase due to carryover of Federal Grants, ESSER II \$519K, ESSER III \$2.3M, ELOG \$2.2M, HCY \$57K, Title I \$734K, Title II \$29K, Title III \$192K, and Title IV \$18K. For Special Ed it includes carryover of one time ARP and ADR funding, \$460k, which was not budgeted during Budget Development.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	24,721,202.00	50,501,585.86	104.3%	Yes
1st Subsequent Year (2023-24)	12,480,047.00	25,947,122.00	107.9%	Yes
2nd Subsequent Year (2024-25)	12,320,185.00	25,702,141.00	108.6%	Yes

**Explanation:**

(required if Yes)

2022-23 This is due to a combination of the following: Unrestricted – Decrease of \$11,486,100 of One Time Discretionary Block Grant money that became restricted as Learning Recovery Emergency Block Grant. Restricted - Increase due to Additional Grants - \$5.1M Arts, Music & Instructional Materials, \$15.3M Learning Recovery, \$200K CCSPP, \$13.2M ELOP, and carryover of ASES \$613K, In-Person \$2.3M, ELSB \$501K. Special Ed, New ongoing funding of Early Intervention Preschool was not budgeted, \$563k. For 2023-24 & 2024-25 This is mainly due to the \$13.2M of on-going ELOP money.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	3,563,500.00	10,505,962.58	194.8%	Yes
1st Subsequent Year (2023-24)	2,819,499.00	7,542,053.00	167.5%	Yes
2nd Subsequent Year (2024-25)	2,813,414.00	7,652,449.00	172.0%	Yes

**Explanation:**

(required if Yes)

2022-23 For Unrestricted General Fund, this is due to the renewal and continuation of Parcel Tax in the amount of \$4.5M and booking the Fair Value of Investment in the amount of \$1M. For Restricted General Fund, this is due to increase local donations \$50k, increase in other local grants. For 2023-24 & 2024-25 this is due mainly to the continuation of the Parcel tax.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	4,564,131.73	33,984,994.88	644.6%	Yes
1st Subsequent Year (2023-24)	4,074,010.00	8,157,177.00	100.2%	Yes
2nd Subsequent Year (2024-25)	4,001,596.00	7,044,643.00	76.0%	Yes

**Explanation:**

(required if Yes)

The increase is due to the increase in Federal, State and Local revenues as mentioned above and the ongoing funding of various grants.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	18,312,193.49	47,146,890.06	157.5%	Yes
1st Subsequent Year (2023-24)	15,694,989.00	28,071,504.61	78.9%	Yes
2nd Subsequent Year (2024-25)	15,589,495.00	25,664,703.96	64.6%	Yes

**Explanation:**

(required if Yes)

The increase is due to the increase in Federal, State and Local revenues as mentioned above and the ongoing funding of various grants.

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**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

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DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	53,836,559.00	93,160,797.59	73.0%	Not Met
1st Subsequent Year (2023-24)	20,494,637.00	38,876,811.00	89.7%	Not Met
2nd Subsequent Year (2024-25)	20,231,624.00	38,639,660.00	91.0%	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	22,876,325.22	81,131,884.94	254.7%	Not Met
1st Subsequent Year (2023-24)	19,768,999.00	36,228,681.61	83.3%	Not Met
2nd Subsequent Year (2024-25)	19,591,091.00	32,709,346.96	67.0%	Not Met

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**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

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DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue

(linked from 6A

if NOT met)

2022-23 Increase due to carryover of Federal Grants, ESSER II \$519K, ESSER III \$2.3M, ELOG \$2.2M, HCY \$57K, Title I \$734K, Title II \$29K, Title III \$192K, and Title IV \$18K. For Special Ed it includes carryover of one time ARP and ADR funding, \$460k, which was not budgeted during Budget Development.

**Explanation:**

Other State Revenue

(linked from 6A

if NOT met)

2022-23 This is due to a combination of the following: Unrestricted – Decrease of \$11,486,100 of One Time Discretionary Block Grant money that became restricted as Learning Recovery Emergency Block Grant. Restricted - Increase due to Additional Grants - \$5.1M Arts, Music & Instructional Materials, \$15.3M Learning Recovery, \$200K CCSPP, \$13.2M ELOP, and carryover of ASES \$613K, In-Person \$2.3M, ELSEB \$501K. Special Ed, New ongoing funding of Early Intervention Preschool was not budgeted, \$563k. For 2023-24 & 2024-25 This is mainly due to the \$13.2M of on-going ELOP money.

**Explanation:**

Other Local Revenue

(linked from 6A

if NOT met)

2022-23 For Unrestricted General Fund, this is due to the renewal and continuation of Parcel Tax in the amount of \$4.5M and booking the Fair Value of Investment in the amount of \$1M. For Restricted General Fund, this is due to increase local donations \$50k, increase in other local grants. For 2023-24 & 2024-25 this is due mainly to the continuation of the Parcel tax.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies

(linked from 6A

if NOT met)

The increase is due to the increase in Federal, State and Local revenues as mentioned above and the ongoing funding of various grants.

**Explanation:**

Services and Other Exps

(linked from 6A

if NOT met)

The increase is due to the increase in Federal, State and Local revenues as mentioned above and the ongoing funding of various grants.

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	3,978,276.35	4,031,238.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,031,238.00

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.5%	19.4%	15.7%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.2%</b>	<b>6.5%</b>	<b>5.2%</b>

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	3,428,043.40	92,688,749.12	N/A	Met
1st Subsequent Year (2023-24)	1,405,309.58	93,138,884.42	N/A	Met
2nd Subsequent Year (2024-25)	(6,745,296.99)	98,247,016.99	6.9%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

Due to one-time funding being exhausted, the District is projecting to deficit spend in year 2024-2025. The District is considering various budget reductions to achieve a balance budget.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

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**9A-1. Determining if the District's General Fund Ending Balance is Positive**

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DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2022-23)	39,756,350.43	Met
1st Subsequent Year (2023-24)	31,545,095.90	Met
2nd Subsequent Year (2024-25)	24,799,798.91	Met

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**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

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DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

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**9B-1. Determining if the District's Ending Cash Balance is Positive**

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DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	28,235,607.83	Met

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**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

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DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,326.55	7,186.34	6,928.42
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

**DATA ENTRY:** For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

Yes

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00		

**10B. Calculating the District's Reserve Standard**

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	209,590,077.04	162,265,397.53	157,613,860.99
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	209,590,077.04	162,265,397.53	157,613,860.99
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,287,702.31	4,867,961.93	4,728,415.83



6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)
7. **District's Reserve Standard**  
(Greater of Line B5 or Line B6)

0.00	0.00	0.00
6,287,702.31	4,867,961.93	4,728,415.83

---

**10C. Calculating the District's Available Reserve Amount**

---

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,287,702.50	4,867,963.00	4,728,417.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,332,083.82	26,657,132.90	20,051,381.91
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.39)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	13,619,785.93	31,525,095.90	24,779,798.91
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.50%	19.43%	15.72%
<b>District's Reserve Standard</b>				
<b>(Section 10B, Line 7):</b>		<b>6,287,702.31</b>	<b>4,867,961.93</b>	<b>4,728,415.83</b>
Status:		Met	Met	Met

---

**10D. Comparison of District Reserve Amount to the Standard**

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DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

Yes

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

The district is using one-time ESSER III COVID Funds to pay for Principal and Bus Driver salaries and benefits. These will be moved to Unrestricted General Fund starting in 2024-25 FY.

**S3. Temporary Interfund Borrowings**

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

Yes

- 1b. If Yes, identify the interfund borrowings:

There is temporary interfund borrowings between Fund 67 and General Fund in July and August each year due to the timing of employee contributions for health benefits that is collected for 10 months starting in September and ending in June. However, the premium is paid over 12 months.

**S4. Contingent Revenues**

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(28,697,239.92)	(28,532,266.73)	-.6%	(164,973.19)	Met
1st Subsequent Year (2023-24)	(29,492,600.00)	(29,298,441.00)	-.7%	(194,159.00)	Met
2nd Subsequent Year (2024-25)	(29,913,327.00)	(29,743,621.00)	-.6%	(169,706.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation	1	Fund 21	Fund 21	11,375,000
General Obligation Bonds	22	Fund 51	Fund 51	90,225,000
Supp Early Retirement Program	2	General Fund	General Fund	1,332,044
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				102,932,044

	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,339,959	11,375,000	0	0
General Obligation Bonds	8,321,169	7,768,899	7,229,046	7,576,478
Supp Early Retirement Program	666,022	666,022	666,022	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	11,327,150	19,809,921	7,895,068	7,576,478

Has total annual payment increased over prior year (2021-22)?	Yes	No	No
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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

COPS payment was paid in full due to the sale of Measure I Bonds Proceeds.

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)



**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

- 2 OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.


- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim


- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)


- d. Number of retirees receiving OPEB benefits  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)


4. Comments:

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**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

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DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs


- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)


- b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)


- 4 Comments:

--

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

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**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

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DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	503.0	512.9	496.9	486.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year


**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

If Yes, amount of new costs included in the interim and MYPs

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year


Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?


**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	372.0	371.2	371.2	371.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>				
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

--

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Step and Column Adjustments</b>				
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	80.0	94.0	94.0	94.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year  
(may enter text, such as "Reopener")

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential****Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential****Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

**Management/Supervisor/Confidential****Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year



S9.

**Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

**A1.** Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

**A2.** Is the system of personnel position control independent from the payroll system?

Yes

**A3.** Is enrollment decreasing in both the prior and current fiscal years?

Yes

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

**A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

**A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

**A7.** Is the district's financial system independent of the county office system?

No

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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**FORM TRC**

**Technical Review Checklist**



First Interim  
Original Budget 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Santa Clara County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	3219	(\$726,013.88)
Explanation: Fund balance for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. Fund 13 as a whole is positive. All negative balances are cleared at the end of the year for all resources in Fund 13.		
Total of negative resource balances for Fund 01		(\$726,013.88)
13	5310	(\$365,393.43)
Explanation: For Resource 3219, this showed a negative balance because expenditures in this resource are funded by Prior Year Carryover, which was not available for Budget Development. This is funding 7.3 FTE Counselors in 2022-23.		
Total of negative resource balances for Fund 13		(\$365,393.43)

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3219	9790	(\$726,013.88)
Explanation: For Resource 3219, this showed a negative balance because expenditures in this resource are funded by Prior Year Carryover, which was not available for Budget Development. This is funding 7.3 FTE Counselors in 2022-23.			
13	5310	9790	(\$365,393.43)
Explanation: Fund balance for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. Fund 13 as a whole is positive. All negative balances are cleared at the end of the year for all resources in Fund 13.			

## SUPPLEMENTAL CHECKS

### EXPORT VALIDATION CHECKS

First Interim  
Board Approved Operating Budget 2022-23

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Santa Clara County**

Following is a chart of the various types of technical review checks and related requirements:

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**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

First Interim  
Projected Totals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Santa Clara County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT VALIDATION CHECKS**

First Interim  
Actuals to Date 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Santa Clara County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT VALIDATION CHECKS**